

HILLSBORO AREA HOSPITAL

HILLSBORO, ILLINOIS

TITLE XVIII-MEDICARE COST ANALYSIS

YEAR ENDED JUNE 30, 2008

PROVIDER NO. 14-1332 HILLSBORO AREA HOSPITAL
PERIOD FROM 07/01/2007 TO 06/30/2008

OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (11/98)

VERSION: 2008.05
10/30/2008 15:01

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT
CERTIFICATION AND SETTLEMENT SUMMARY

WORKSHEET S
PARTS I & II

INTERMEDIARY [] AUDITED
USE ONLY: [] DESK REVIEWED

DATE RECEIVED [] INITIAL [] RE-OPENING
INTERMEDIARY NO. [] FINAL [] MCR CODE

PART I - CERTIFICATION

CHECK XX ELECTRONICALLY FILED COST REPORT DATE: 10/30/2008
APPLICABLE BOX MANUALLY SUBMITTED COST REPORT TIME: 15:01

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WHERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 07/01/2007 AND ENDING 06/30/2008, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

ECR Encryption: 10/30/2008 15:01
1i3jBRdIwD2MA7BkqCq6dK:UUinfa0
wMM050x31ulqPhIXLAKv12fu71.6U9
KhOr0pkXF10HJWVA

(SIGNED)

OFFICER OR ADMINISTRATOR OF PROVIDER(S)

TITLE

DATE

PI Encryption: 10/30/2008 15:01
9U3.oaYQFRuU7EzjkZaVXXdPFpUO0
:JkzS0KSjKxPnEweFUXvxXpCrlAoxT
2g.r883mZN0iFR0W

PART II - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII	TITLE XIX	
	1	PART A 2	PART B 3	4
1 HOSPITAL		91768	203142	67060
2 SUBPROVIDER I				
3 SWING BED - SNF		135079		
4 SWING BED - NF				
5 SKILLED NURSING FACILITY				
6 NURSING FACILITY				
7 HOME HEALTH AGENCY				
8 OUTPATIENT REHABILITATION PROVIDER				
9 HEALTH CLINIC				
100 TOTAL		226847	203142	67060

THE ABOVE AMOUNTS REPRESENT 'DUE TO' OR 'DUE FROM' THE APPLICABLE PROGRAM FOR THE ELEMENT OF THE ABOVE COMPLEX INDICATED.

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE VALID OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0050. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED 657 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: HEALTH CARE FINANCING ADMINISTRATION, 7500 SECURITY BOULEVARD, N2-14-26, BALTIMORE, MARYLAND 21244-1850, AND TO THE OFFICE OF THE INFORMATION AND REGULATORY AFFAIRS, OFFICE OF MANAGEMENT AND BUDGET, WASHINGTON, D.C. 20503.

PROVIDER NO. 14-1332 HILLSBORO AREA HOSPITAL
PERIOD FROM 07/01/2007 TO 06/30/2008

OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (05/2007)

VERSION: 2008.05
10/30/2008 14:20

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 1200 EAST TREMONT
1.01 CITY: HILLSBORO

STATE: IL

P.O.BOX:
ZIP CODE: 62049

COUNTY: MONTGOMERY

1
1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	PROVIDER NUMBER 2	DATE CERTIFIED 3	PAYMENT SYSTEM (P,T,O OR N) V XVIII XIX 4 5 6	
2	HOSPITAL	HILLSBORO AREA HOSPITAL	14-1332	09/06/1975	N O O 2
3	SUBPROVIDER I				3
4	SWING BEDS - SNF	HILLSBORO AREA HOSPITAL	14-2332	04/01/2004	N O N 4
5	SWING BEDS - NF				5
6	HOSPITAL-BASED SNF	HILLSBORO AREA HOSPITAL SNF	14-5305	01/01/1976	N P N 6
7	HOSPITAL-BASED NF				7
8	HOSPITAL-BASED OLTC				8
9	HOSPITAL-BASED HHA	HILLSBORO AREA HOSPITAL HHA	14-7648	06/28/1996	N P N 9
11	SEPARATELY CERTIFIED ASC				11
12	HOSPITAL-BASED HOSPICE				12
14	HOSP-BASED RHC				14
15	OUTPATIENT REHABILITATION PROVID				15
16	RENAL DIALYSIS				16
17	COST REPORTING PERIOD (MM/DD/YYYY)	FROM: 07/01/2007	TO: 06/30/2008		17
18	TYPE OF CONTROL				18

TYPE OF HOSPITAL/SUBPROVIDER

19	HOSPITAL	1	19
20	SUBPROVIDER I		20

OTHER INFORMATION

21	INDICATE IF YOUR HOSPITAL IS EITHER (1) URBAN OR (2) RURAL AT THE END OF THE COST REPORTING PERIOD IN COLUMN 1. IF YOUR HOSPITAL IS GEOGRAPHICALLY CLASSIFIED OR LOCATED IN A RURAL AREA, IS YOUR BED SIZE IN ACCORDANCE WITH CFR 42 412.105 LESS THAN OR EQUAL TO 100 BEDS, ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.		21
21.01	DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106?		21.01
21.02	HAS YOUR FACILITY RECEIVED GEOGRAPHIC RECLASSIFICATION? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, REPORT IN COLUMN 2 THE EFFECTIVE DATE.		21.02
21.03	ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1) URBAN (2) RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHIC RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 'Y' AND 'N' FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (mm/dd/yyyy) (SEE INSTRUCTION). DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 'Y' FOR YES AND 'N' FOR NO. ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA.	2 Y 99914	21.03
21.04	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.	2	21.04
21.05	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.	2	21.05
21.06	DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR A SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER 'Y' FOR YES AND 'N' FOR NO.	NO	21.06
22	ARE YOU CLASSIFIED AS A REFERRAL CENTER?	NO	22
23	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW	NO	23
23.01	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.		23.01
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.		23.02
23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.		23.03
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.		23.04
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE.		23.05
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.		23.06
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.		23.07
24	IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL 2. AND TERMINATION IN COL. 3.		24
24.01	IF THIS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COL 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER DECEMBER 26, 2007) IN COL 3.		24.01
25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R?	NO	25
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-1, CHAPTER 4?	NO	25.01
25.02	IF LINE 25.01 IS YES, WAS MEDICARE PARTICIPATION AND APPROVED TEACHING PROGRAM STATUS IN EFFECT DURING THE FIRST MONTH OF THE COST REPORTING PERIOD? IF YES, COMPLETE WORKSHEET E-3, PART IV. IF NO, COMPLETE WORKSHEET D-2, PART II.	NO	25.02
25.03	AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-1, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9.	NO	25.03
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2	NO	25.04
25.05	HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IME CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)		25.05
25.06	HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENT CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)		25.06

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

OTHER INFORMATION

26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.				26
26.01	ENTER THE APPLICABLE SCH DATES:	BEGINNING:	ENDING:		26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.				26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS):	BEGINNING:	ENDING:		26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.	YES	04/01/2004		27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.	NO			28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st	100	0.8053	0.8204	28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.	2	14	14	28.02
<p>A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)</p>					
28.03	STAFFING	0.00		N	28.03
28.04	RECRUITMENT	0.00		N	28.04
28.05	RETENTION OF EMPLOYEES	0.00		N	28.05
28.06	TRAINING	0.00		N	28.06
28.07	OTHER (SPECIFY)				28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	NO			29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.	YES			30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.	NO			30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?	YES			30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)	NO			30.03
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.	NO			30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO			31
MISCELLANEOUS COST REPORTING INFORMATION					
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	NO			32
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEPPA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO			35
<p>PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL</p>					
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	V	XVIII	XIX
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	NO	1	2	3
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	NO
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?	NO	NO	NO	NO

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

TITLE XIX INPATIENT HOSPITAL SERVICES

38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	YES	38
38.01	IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART?	NO	38.01
38.02	DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY?	NO	38.02
38.03	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)?	NO	38.03
38.04	DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX?	NO	38.04
40	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COLUMN 2 THE HOME OFFICE PROVIDER NUMBER. (SEE INSTRUCTIONS) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE.	NO	40
40.01	NAME:	FI/CONTRACTOR'S NAME:	40.01
40.02	STREET:	P.O.BOX:	40.02
40.03	CITY:	STATE: ZIP CODE:	40.03
41	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	YES	41
42	ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	YES	42
42.01	ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	YES	42.01
42.02	ARE SPEECH PATHOLOGY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	YES	42.02
43	ARE RESPIRATORY THERAPY SERVICES PROVIDED BY OUTSIDE PROVIDERS?	NO	43
44	IF YOU ARE CLAIMING COST FOR RENAL SERVICES ON WORKSHEET A, ARE THEY INPAT SERVICES ONLY?	NO	44
45	HAVE YOU CHANGED YOUR COST ALLOCATION METHODOLOGY FROM THE PREVIOUSLY FILE COST REPORT? SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.	NO	45
45.01	WAS THERE A CHANGE IN THE STATISTICAL BASIS?		45.01
45.02	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?		45.02
45.03	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD?		45.03
46	IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE.		46

IF THIS FACILITY CONTAINS A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COST OR CHARGES, ENTER A 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION; ENTER 'N' IF NOT EXEMPT (SEE 42 CFR 413.13).

	PART A	PART B	OUTPATIENT ASC	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC		
	1	2	3	4	5		
47	HOSPITAL	N	N	N	N	47	
48	SUBPROVIDER I	N	N	N	N	48	
49	SKILLED NURSING FACILITY	N	N			49	
50	HOME HEALTH AGENCY	N	N			50	
52	DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)?			NO		52	
52.01	IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTION PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE L, PART IV.			NO		52.01	
53	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF MDH STATUS ON LINE 53.01. SUBSCRIPT LINE 53.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.					53	
53.01	MDH PERIOD:	BEGINNING:		ENDING:		53.01	
54	LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES:					54	
54.01	PREMIUMS: 42511 PAID LOSSES: AND/OR SELF INSURANCE:			NO		54.01	
55	ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.			NO		55	
56	DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER 'Y' FOR YES AND 'N' FOR NO.			NO		56	
			DATE	Y/N	LIMIT	Y/N	FEES
			0	1	2	3	4
56	ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COL 2 THE PAYMENT LIMIT PROVIDED FROM YOUR FISCAL INTERMEDIARY. IF THIS IS FIRST YEAR OF OPERATIONS, NO ENTRY IS REQUIRED IN COL 2. IF COL 1 IS 'Y', ENTER 'Y' OR 'N' IN COL 3 WHETHER THIS IS YOUR FIRST YEAR OF OPERATIONS FOR RENDERING AMBULANCE SERVICES. ENTER IN COL 4, IF APPLICABLE, THE FEE SCHEDULES AMOUNTS FOR THE PERIOD BEGINNING ON OR AFTER 4/1/2002.		/ /	NO	0.00	NO	56
57	ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS?			NO			57
58	ARE YOU AN INPATIENT REHABILITATION FACILITY (IRF), OR DO YOU CONTAIN AN IRF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. THIS OPTION IS ONLY AVAILABLE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER 1/1/2002 AND BEFORE 10/1/2002.			NO			58
58.01	IF LINE 58 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH FR VOL 70, NO 156 DATED AUGUST 15, 2005 PAGE 47929? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS) IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTRUCTIONS)						58.01
59	ARE YOU A LONG TERM CARE HOSPITAL (LTCH), OR DO YOU CONTAIN A LTCH SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)			NO			59

PROVIDER NO. 14-1332 HILLSBORO AREA HOSPITAL
PERIOD FROM 07/01/2007 TO 06/30/2008

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IN LIEU OF FORM CMS-2552-96 (05/2007)

VERSION: 2008.05
10/30/2008 14:20

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

60	ARE YOU AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DO YOU CONTAIN AN IPF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES, IS THE IPF OR IPF SUBPROVIDER A NEW FACILITY? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)	NO	60
60.01	IF LINE 60 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR SEC. 412.424(d)(1)(iii)(2)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5 (SEE INSTR.)		60.01
MULTICAMPUS			
61	DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF LINE 61 IS YES, ENTER THE NAME IN COL. 0, COUNTY IN COL. 1, STATE IN COL. 2, ZIP IN COL. 3, CBSA IN COL. 4 AND FTE/CAMPUS IN COL. 5.	NO	61
	COUNTY:	STATE:	FTE/ CAMPUS
	1	2	5
		ZIP CODE	CBSA
		3	4

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (9/2000)

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HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I

		-----I/P DAYS / O/P VISITS / TRIPS-----							
COMPONENT		NO. OF BEDS 1	BED DAYS AVAILABLE 2	CAH PATIENT HOURS 2.01	TITLE V 3	TITLE XVIII 4	LTCH NONCOVERED DAYS 4.01	TITLE XIX 5	OBS. BEDS ADMITTED 5.01
1	HOSPITAL ADULTS & PEDS, EXCL SWING BED, OBSERV & HOSPICE DAYS	25	9150	41304.00		1327		103	1
2	HMO								2
3	HOSPITAL ADULTS & PEDS - SWING BED SNF					1632			3
4	HOSPITAL ADULTS & PEDS - SWING BED NF								4
5	TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS	25	9150	41304.00		2959		103	5
6	INTENSIVE CARE UNIT								6
7	CORONARY CARE UNIT								7
8	BURN INTENSIVE CARE UNIT								8
9	SURGICAL INTENSIVE CARE UNIT								9
10	OTHER SPECIAL CARE (SPECIFY)								10
11	NURSERY								11
12	TOTAL HOSPITAL	25	9150	41304.00		2959		103	12
13	RPCH VISITS								13
14	SUBPROVIDER I								14
15	SKILLED NURSING FACILITY		8540			71		956	15
16	NURSING FACILITY		3660						16
17	OTHER LONG TERM CARE								17
18	HOME HEALTH AGENCY					4005		571	18
20	ASC (DISTINCT PART)								20
21	HOSPICE (DISTINCT PART)								21
23	O/P REHAB PROVIDER								23
24	RHC I								24
25	TOTAL	25							25
26	OBSERVATION BED DAYS								26
27	AMBULANCE TRIPS								27
28	EMPLOYEE DISCOUNT DAYS								28

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WORKSHEET S-3
PART I
(CONTINUED)

[illegible]

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HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I
 (CONTINUED)

		-----DISCHARGES-----				
	COMPONENT	TITLE V 12	TITLE XVIII 13	TITLE XIX 14	TOTAL ALL PATIENTS 15	
1	HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		444	35	591	1
2	HMO XIX					2
3	HOSPITAL ADULTS & PEDS - SWING BED SNF					3
4	HOSPITAL ADULTS & PEDS - SWING BED NF					4
5	TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS					5
6	INTENSIVE CARE UNIT					6
7	CORONARY CARE UNIT					7
8	BURN INTENSIVE CARE UNIT					8
9	SURGICAL INTENSIVE CARE UNIT					9
10	OTHER SPECIAL CARE (SPECIFY)					10
11	NURSERY					11
12	TOTAL HOSPITAL		444	35	591	12
13	RPCH VISITS					13
14	SUBPROVIDER I					14
15	SKILLED NURSING FACILITY					15
16	NURSING FACILITY					16
17	OTHER LONG TERM CARE					17
18	HOME HEALTH AGENCY					18
20	ASC (DISTINCT PART)					20
21	HOSPICE (DISTINCT PART)					21
23	O/P REHAB PROVIDER					23
24	RHC I					24
25	TOTAL					25
26	OBSERVATION BED DAYS					26
27	AMBULANCE TRIPS					27
28	EMPLOYEE DISCOUNT DAYS					28

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HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA		AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	DATA SOURCE	WORKSHEET S-3 PART II
		1	2	3	4	5	6	
1	SALARIES	6309948						1
2	TOTAL SALARIES							2
3	NON-PHYSICIAN ANESTHETIST PART A							3
4	NON-PHYSICIAN ANESTHETIST PART B							4
4.01	PHYSICIAN - PART A							4.01
5	TEACHING PHYSICIAN SALARIES							5
5.01	PHYSICIAN - PART B							5.01
6	NON-PHYSICIAN - PART B							6
6.01	INTERNS & RESIDENTS (IN APPR PGM)							6.01
7	CONTRACT SERVICES, I&R							7
8	HOME OFFICE PERSONNEL							8
8.01	SNF	244696	-2524					8.01
	EXCLUDED AREA SALARIES	1119986	79939					
	OTHER WAGES & RELATED COSTS							
9	CONTRACT LABOR							9
9.01	PHARMACY SERVICES UNDER CONTRACT							9.01
9.02	LABORATORY SERVICES UNDER CONTRACT							9.02
9.03	MANAGEMENT AND ADMINISTRATIVE SERVICES'							9.03
10	CONTRACT LABOR: PHYSICIAN PART A							10
10.01	TEACHING PHYSICIAN UNDER CONTRACT							10.01
11	HOME OFFICE SALARIES & WAGE REL COSTS							11
12	HOME OFFICE: PHYSICIAN PART A							12
12.01	TEACHING PHYSICIAN SALARIES							12.01
	WAGE-RELATED COSTS							
13	WAGE RELATED COSTS (CORE)					CMS 339		13
14	WAGE RELATED COSTS (OTHER)					CMS 339		14
15	EXCLUDED AREAS					CMS 339		15
16	NON-PHYSICIAN ANESTHETIST PART A					CMS 339		16
17	NON-PHYSICIAN ANESTHETIST PART B					CMS 339		17
18	PHYSICIAN PART A					CMS 339		18
18.01	PART A TEACHING PHYSICIANS					CMS 339		18.01
19	PHYSICIAN PART B					CMS 339		19
19.01	WAGE RELATED COSTS (RHC/FQHC)					CMS 339		19.01
20	INTERNS & RESIDENTS (IN APPR PGM)					CMS 339		20
	OVERHEAD COSTS - DIRECT SALARIES							
21	EMPLOYEE BENEFITS	52169						21
22	ADMINISTRATIVE & GENERAL	524789	59313					22
22.01	ADMINISTRATIVE & GENERAL UNDER CONTACT							22.01
23	MAINTENANCE & REPAIRS							23
24	OPERATION OF PLANT	181116	-20627					24
25	LAUNDRY & LINEN SERVICE	43791						25
26	HOUSEKEEPING	127400						26
26.01	HOUSEKEEPING UNDER CONTRACT							26.01
27	DIETARY	159823						27
27.01	DIETARY UNDER CONTRACT							27.01
28	CAFETERIA							28
29	MAINTENANCE OF PERSONNEL							29
30	NURSING ADMINISTRATION	336374						30
31	CENTRAL SERVICES AND SUPPLY	48782						31
32	PHARMACY							32
33	MEDICAL RECORDS & MEDICAL RECORDS LIBR	185027						33
34	SOCIAL SERVICE	1498						34
35	OTHER GENERAL SERVICE							35

HOSPITAL WAGE INDEX INFORMATION

PART III - HOSPITAL WAGE INDEX SUMMARY		AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	DATA SOURCE	WORKSHEET S-3 PART III
		1	2	3	4	5		
1	NET SALARIES	6309948		6309948				1
2	EXCLUDED AREA SALARIES	1364682	77415	1442097				2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	4945266	-77415	4867851				3
4	SUBTOTAL OTHER WAGES & REL COSTS							4
5	SUBTOTAL WAGE-RELATED COSTS							5
6	TOTAL (SUM OF LINES 3 THRU 5)	4945266	-77415	4867851				6
7	NET SALARIES							7
8	EXCLUDED AREA SALARIES							8
9	SUBTOTAL SALARIES (LINE 7 MINUS LINE 8)							9
10	SUBTOTAL OTHER WAGES & REL COSTS							10
11	SUBTOTAL WAGE-RELATED COSTS							11
12	TOTAL (SUM OF LINES 9 THRU 11)							12
13	TOTAL OVERHEAD COSTS	1660769	38686	1699455				13

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HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 14-7648

WORKSHEET S-4

HOME HEALTH AGENCY STATISTICAL DATA

COUNTY:

DESCRIPTION	TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4	TOTAL 5	
1 HOME HEALTH AIDE HOURS		613	420	7	1040	1
2 UNDUPLICATED CENSUS COUNT		173.00	15.00	41.00	229.00	2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES (FULL TIME EQUIVALENT)

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK:	STAFF 1	CONTRACT 2	TOTAL 3	
.00				
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)	1.00		1.00	3
4 DIRECTORS AND ASSISTANT DIRECTOR(S)	1.00		1.00	4
5 OTHER ADMINISTRATIVE PERSONNEL	.75		.75	5
6 DIRECT NURSING SERVICE				6
7 NURSING SUPERVISOR	3.50		3.50	7
8 PHYSICAL THERAPY SERVICE	2.00		2.00	8
9 PHYSICAL THERAPY SUPERVISOR				9
10 OCCUPATIONAL THERAPY SERVICE	.50		.50	10
11 OCCUPATIONAL THERAPY SUPERVISOR				11
12 SPEECH PATHOLOGY SERVICE				12
13 SPEECH PATHOLOGY SUPERVISOR				13
14 MEDICAL SOCIAL SERVICE				14
15 MEDICAL SOCIAL SERVICE SUPERVISOR				15
16 HOME HEALTH AIDE	.50		.50	16
17 HOME HEALTH AIDE SUPERVISOR				17
18 OTHER (SPECIFY)				18

HOME HEALTH AGENCY MSA CODES

		1	1.01	
19 HOW MANY MSAs IN COLUMN 1 OR CBSAs IN COLUMN 1.01 DID YOU PROVIDE SERVICES TO DURING THIS COST REPORTING PERIOD		1	1	19
20 LIST THOSE MSA CODE(S) IN COLUMN 1 AND CBSA CODE(S) IN COLUMN 1.01 SERVICED DURING THIS COST REPORTING PERIOD (LINE 20 CONTAINS THE FIRST CODE)		9914	99914	20

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WORKSHEET S-4
(CONTINUED)

PPS ACTIVITY DATA - APPLICABLE FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 2000

		FULL EPISODES		LUPA	PEP ONLY	SCIC	SCIC ONLY	TOTAL
		WITHOUT	WITH	EPISODES	EPISODES	WITHIN	EPISODES	
		OUTLIERS	OUTLIERS			A PEP		
		1	2	3	4	5	6	7
21	SKILLED NURSING VISITS	2038	37	7	23			2105
22	SKILLED NURSING VISIT CHARGES	342909	6019	1215	4106			354249
23	PHYSICAL THERAPY VISITS	1086	36	1	4			1127
24	PHYSICAL THERAPY VISIT CHARGES	149068	4733	172	538			154511
25	OCCUPATIONAL THERAPY VISITS	341	43	1				385
26	OCCUPATIONAL THERAPY VISIT CHARGES	50944	6325	173				57442
27	SPEECH PATHOLOGY VISITS	9						9
28	SPEECH PATHOLOGY VISIT CHARGES	1549						1549
29	MEDICAL SOCIAL SERVICE VISITS							
30	MEDICAL SOCIAL SERVICE VISIT CHARGES							
31	HOME HEALTH AIDE VISITS	74	9		2			85
32	HOME HEALTH AIDE VISIT CHARGES	6866	813		186			7865
33	TOTAL VISITS	3548	125	9	29			3711
34	OTHER CHARGES	24848		92	21			24961
35	TOTAL CHARGES	576184	17890	1652	4851			600577
36	TOTAL NUMBER OF EPISODES	185		3	3			191
37	TOTAL NUMBER OF OUTLIER EPISODES		2					2
38	TOTAL MEDICAL SUPPLY CHARGES							

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PROSPECTIVE PAYMENT FOR SNF
 STATISTICAL DATA

WORKSHEET S-7

GROUP (1)	M3PI REVENUE CODE	SERVICES PRIOR TO OCTOBER 1st		SERVICES ON OR AFTER OCTOBER 1st		SERVICES THROUGH 4/1/2001 - 9/30/2001		SWING BED SNF DAYS	TOTAL
		RATE	DAYS	RATE	DAYS	RATE	DAYS		
1	2	3	3.01	4	4.01	4.02	4.03	4.06	5
1	RUC								1
2	RUB								2
3	RUA								3
3.01	RUX								3.01
3.02	RUL								3.02
4	RVC								4
5	RVB		17						5
6	RVA								6
6.01	RVX								6.01
6.02	RVL								6.02
7	RHC								7
8	RHB		14						8
9	RHA		8						9
9.01	RHX								9.01
9.02	RHL								9.02
10	RMC								10
11	RMB								11
12	RMA								12
12.01	RMX		14						12.01
12.02	RML		4						12.02
13	RLB								13
14	RLA								14
14.01	RLX								14.01
15	SE3		7						15
16	SE2		7						16
17	SE1								17
18	SSC								18
19	SSB								19
20	SSA								20
21	CC2								21
22	CC1								22
23	CB2								23
24	CB1								24
25	CA2								25
26	CA1								26
27	IB2								27
28	IB1								28
29	IA2								29
30	IA1								30
31	BB2								31
32	BB1								32
33	BA2								33
34	BA1								34
35	PE2								35
36	PE1								36
37	PD2								37
38	PD1								38
39	PC2								39
40	PC1								40
41	PB2								41
42	PB1								42
43	PA2								43
44	PA1								44
45	DEFAULT RATE								45
46	TOTAL		71						46

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
GENERAL SERVICE COST CENTERS									
3	0300 NEW CAP REL COSTS-BLDG & FIXT		306992	306992	-113008	193984	-8747	185237	3
4	0400 NEW CAP REL COSTS-MVBLE EQUIP		418205	418205	21000	439205	3004	442209	4
5	0500 EMPLOYEE BENEFITS	52169	2089034	2141203		2141203	-18	2141185	5
6.01	0662 ADMINISTRATION & ACCOUNTING	126189	1588426	1714615		1714615	-945165	769450	6.01
6.02	0661 GENERAL	154577	588668	743245	47052	790297	-380195	410102	6.02
6.03	0641 ADMITTING	59296	8274	67570		67570	-42	67528	6.03
6.04	0650 PATIENT ACCOUNTING	184727	193990	378717		378717	-52	378665	6.04
8	0800 OPERATION OF PLANT	181116	332835	513951	-20627	493324	-71	493253	8
9	0900 LAUNDRY & LINEN SERVICE	43791	27714	71505		71505	-2418	69087	9
10	1000 HOUSEKEEPING	127400	14201	141601		141601	-30	141571	10
11	1100 DIETARY	159823	179002	338825		338825	-41517	297308	11
12	1200 CAFETERIA								12
14.01	1401 UR/QUALITY IMPROVEMENT	221873	13218	235091		235091	-87	235004	14.01
14.02	1402 NURSING ADMINISTRATION	114501	5477	119978		119978	-2088	117890	14.02
15.01	1501 PURCHASING	18611	270	18881		18881	-6	18875	15.01
15.02	1502 CENTRAL SERVICES & SUPPLY	30171	2081	32252		32252	-9	32243	15.02
16	1600 PHARMACY		589536	589536	-227051	362485	-78	362407	16
17	1700 MEDICAL RECORDS & LIBRARY	185027	57305	242332		242332	-5230	237102	17
18	1800 SOCIAL SERVICE	1498	1590	3088		3088		3088	18
INPATIENT ROUTINE SERV COST CENTERS									
25	2500 ADULTS & PEDIATRICS	750864	164409	915273	2678	917951	-987	916964	25
34	3400 SKILLED NURSING FACILITY	244696	38173	282869	-2678	280191	-41	280150	34
35	3500 NURSING FACILITY	130262	85545	215807		215807		215807	35
ANCILLARY SERVICE COST CENTERS									
37	3700 OPERATING ROOM	411039	317103	728142	-40193	687949	-143	687806	37
40	4000 ANESTHESIOLOGY		155277	155277	-20856	134421	-134421		40
41	4100 RADIOLOGY-DIAGNOSTIC	393826	255504	649330		649330	-229	649101	41
41.01	3040 ULTRA SOUND		144988	144988		144988		144988	41.01
43	4300 RADIOISOTOPE		447136	447136		447136		447136	43
44	4400 LABORATORY	457904	528040	985944		985944	-63670	922274	44
49	4900 RESPIRATORY THERAPY	80543	29947	110490	-6068	104422	-54	104368	49
49.50	3950 SLEEP LAB	39366	81237	120603		120603	-6	120597	49.50
50	5000 PHYSICAL THERAPY	515840	67300	583140		583140	-190	582950	50
51	5100 OCCUPATIONAL THERAPY	98248	3508	101756		101756	-65	101691	51
52	5200 SPEECH PATHOLOGY								52
53	5300 ELECTROCARDIOLOGY		36611	36611		36611	-16570	20041	53
55	5500 MEDICAL SUPPLIES CHARGED TO PAT		29245	29245	67864	97109	-424	96685	55
56	5600 DRUGS CHARGED TO PATIENTS				226304	226304		226304	56
OUTPATIENT SERVICE COST CENTERS									
60	6000 CLINIC	118625	63536	182161	-182104	57	-57		60
61	6100 EMERGENCY	418242	1023300	1441542		1441542	-314109	1127433	61
62	6200 OBSERVATION BEDS (NON-DISTINCT								62
OTHER REIMBURSABLE COST CENTERS									
71	7100 HOME HEALTH AGENCY	480696	87212	567908	8860	576768	-139	576629	71
SPECIAL PURPOSE COST CENTERS									
95	SUBTOTALS	5800920	9974889	15775809	-238827	15536982	-1913854	13623128	95
NONREIMBURSABLE COST CENTERS									
98	9800 PHYSICIANS' PRIVATE OFFICES				102819	102819		102819	98
98.02	9801 ASSISTED LIVING	509028	428828	937856	136008	1073864	-16151	1057713	98.02
98.04	9803 OTHER NONREIMBURSE CST CTR								98.04
101	TOTAL	6309948	10403717	16713665		16713665	-1930005	14783660	101

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RECLASSIFICATIONS

WORKSHEET A-6
 PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY		CODE	----- INCREASE -----			
			COST CENTER	LINE #	SALARY	OTHER
		1	2	3	4	5
1	TO RECLASS DRUG COST FROM PHARMACY	A	DRUGS CHARGED TO PATIENTS	56		226304
2	TO RECLASS NON-REIMB CLINIC COST	B	PHYSICIANS' PRIVATE OFFICES	98	59312	31740
3	TO RECLASS MED SUPPLY FROM PHARMACY	C	MEDICAL SUPPLIES CHARGED TO P	55		747
4	TO RECLASS OR SUPPLIES TO MEDICAL SU	D	MEDICAL SUPPLIES CHARGED TO P	55		61049
5	TO RECLASS OXYGEN EXP FROM RT TO MED	E	MEDICAL SUPPLIES CHARGED TO P	55		6068
6	TO RECLASS CLINIC COSTS TO A&G	G	GENERAL	6.02	59313	31739
7	TO RECLASS DEPRECIATION	H	ASSISTED LIVING	98.02		136008
8	TO RECLASS MAINT TO HHA & PHYS OFFIC	I	HOME HEALTH AGENCY	71	8860	
9		I	PHYSICIANS' PRIVATE OFFICES	98	11767	
10	TO RECLASS ECF EXP TO MED SURG	J	ADULTS & PEDIATRICS	25	2524	154
11	TO RECLASS INSURANCE	K	NEW CAP REL COSTS-BLDG & FIXT	3		23000
12		K	NEW CAP REL COSTS-MVBLE EQUIP	4		21000
13	TO RECLASS ONCALL EXPENSE	L	OPERATING ROOM	37		20856
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	TOTAL RECLASSIFICATIONS				141776	558665

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RECLASSIFICATIONS

WORKSHEET A-6
 PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	LINE #	SALARY	OTHER	WKST A-7 REF.
	1	6	7	8	9	10
1 TO RECLASS DRUG COST FROM PHARMAC	A	PHARMACY	16		226304	1
2 TO RECLASS NON-REIMB CLINIC COST	B	CLINIC	60	59312	31740	2
3 TO RECLASS MED SUPPLY FROM PHARMA	C	PHARMACY	16		747	3
4 TO RECLASS OR SUPPLIES TO MEDICAL	D	OPERATING ROOM	37		61049	4
5 TO RECLASS OXYGEN EXP FROM RT TO	E	RESPIRATORY THERAPY	49		6068	5
6 TO RECLASS CLINIC COSTS TO A&G	G	CLINIC	60	59313	31739	6
7 TO RECLASS DEPRECIATION	H	NEW CAP REL COSTS-BLDG & FIXT	3		136008	9 7
8 TO RECLASS MAINT TO HHA & PHYS OF	I	OPERATION OF PLANT	8	20627		8
9	I					9
10 TO RECLASS ECF EXP TO MED SURG	J	SKILLED NURSING FACILITY	34	2524	154	10
11 TO RECLASS INSURANCE	K	GENERAL	6.02		44000	12 11
12	K					12 12
13 TO RECLASS ONCALL EXPENSE	L	ANESTHESIOLOGY	40		20856	13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				141776	558665	36

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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ANALYSIS OF CHANGES DURING COST REPORTING
 PERIOD IN CAPITAL ASSET BALANCES OF HOSPITAL
 AND HOSPITAL HEALTH CARE COMPLEX CERTIFIED
 TO PARTICIPATE IN HEALTH CARE PROGRAMS

WORKSHEET A-7
 PARTS I & II

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----		TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7	
		PURCHASE 2	DONATION 3					
1 LAND								1
2 LAND IMPROVEMENTS								2
3 BUILDINGS AND FIXTURES								3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT								6
7 SUBTOTAL								7
8 RECONCILING ITEMS								8
9 TOTAL								9

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----		TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7	
		PURCHASE 2	DONATION 3					
1 LAND	237676					237676		1
2 LAND IMPROVEMENTS	729259	9098		9098		738357		2
3 BUILDINGS AND FIXTURES	8824028	682943		682943	45444	9461527		3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT	175492					175492		5
6 MOVABLE EQUIPMENT	6102891	732500		732500	30336	6805055		6
7 SUBTOTAL	16069346	1424541		1424541	75780	17418107		7
8 RECONCILING ITEMS								8
9 TOTAL	16069346	1424541		1424541	75780	17418107		9

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PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
 PARTS III & IV

		----- COMPUTATION OF RATIOS -----			----- ALLOCATION OF OTHER CAPITAL -----			
DESCRIPTION		GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL- RELATED COSTS
		1	2	3	4	5	6	7
								8
1	OLD CAP REL COSTS-BLDG & FIXT				.000000			
2	OLD CAP REL COSTS-MVBLE EQUIP				.000000			
3	NEW CAP REL COSTS-BLDG & FIXT	10375376		10375376	.603907			
4	NEW CAP REL COSTS-MVBLE EQUIP	6805055		6805055	.396093			
5	TOTAL	17180431		17180431	1.000000			

		----- SUMMARY OF OLD AND NEW CAPITAL -----						
DESCRIPTION		DEPREC- IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL- RELATED COSTS	TOTAL
		9	10	11	12	13	14	15
1	OLD CAP REL COSTS-BLDG & FIXT							
2	OLD CAP REL COSTS-MVBLE EQUIP							
3	NEW CAP REL COSTS-BLDG & FIXT	162237			23000			
4	NEW CAP REL COSTS-MVBLE EQUIP	421209			21000			
5	TOTAL	583446			44000			

PART IV - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 THRU 4

		----- SUMMARY OF OLD AND NEW CAPITAL -----						
DESCRIPTION		DEPREC- IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL- RELATED COSTS	TOTAL
		9	10	11	12	13	14	15
1	OLD CAP REL COSTS-BLDG & FIXT							
2	OLD CAP REL COSTS-MVBLE EQUIP							
3	NEW CAP REL COSTS-BLDG & FIXT	306992						
4	NEW CAP REL COSTS-MVBLE EQUIP	418205						
5	TOTAL	725197						

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ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

		EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED				WKST A-7
DESCRIPTION		BASIS	AMOUNT	COST CENTER	LINE NO.	REF
		1	2	3	4	5
1	INVESTMENT INCOME-OLD BLDGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	1
2	INVESTMENT INCOME-OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	2
3	INVESTMENT INCOME-NEW BLDGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	3
4	INVESTMENT INCOME-NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	4
5	INVESTMENT INCOME-OTHER	A	-13065	ASSISTED LIVING	98.02	5
6	TRADE, QUANTITY, AND TIME DISCOUNTS	B	-5435	ADMINISTRATION & ACCOUNTING	6.01	6
7	REFUNDS AND REBATES OF EXPENSES	B	-9846	ADMINISTRATION & ACCOUNTING	6.01	7
8	RENTAL OF PROVIDER SPACE BY SUPPLIERS					8
9	TELEPHONE SERVICES (PAY STATIONS EXCL)	A	-382	GENERAL	6.02	9
10	TELEVISION AND RADIO SERVICE					10
11	PARKING LOT					11
12	PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST				
		A-8-2	-394044			12
13	SALE OF SCRAP, WASTE, ETC.	B	-135	RADIOLOGY-DIAGNOSTIC	41	13
14	RELATED ORGANIZATION TRANSACTIONS	WKST				
		A-8-1				14
15	LAUNDRY AND LINEN SERVICE	B	-2408	LAUNDRY & LINEN SERVICE	9	15
16	CAFETERIA - EMPLOYEES AND GUESTS	B	-38366	DIETARY	11	16
17	RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					17
18	SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	B	-424	MEDICAL SUPPLIES CHARGED TO PAT	55	18
19	SALE OF DRUGS TO OTHER THAN PATIENTS					19
20	SALE OF MEDICAL RECORDS AND ABSTRACTS	B	-5174	MEDICAL RECORDS & LIBRARY	17	20
21	NURSING SCHOOL (TUITION, FEES, BOOKS, ETC.)					21
22	VENDING MACHINES	B	-2370	ADMINISTRATION & ACCOUNTING	6.01	22
23	INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES					23
24	INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					24
25	ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		RESPIRATORY THERAPY	49	25
		A-8-4				
26	ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		PHYSICAL THERAPY	50	26
		A-8-4				
27	ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST				
		A-8-3				27
28	UTIL REVIEW-PHYSICIANS' COMPENSATION			HOME HEALTH AGENCY	71	28
29	DEPRECIATION--OLD BUILDINGS & FIXTURES			UTILIZATION REVIEW-SNF	89	29
30	DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-BLDG & FIXT	1	30
31	DEPRECIATION--NEW BUILDINGS & FIXTURES			OLD CAP REL COSTS-MVBLE EQUIP	2	31
32	DEPRECIATION--NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-BLDG & FIXT	3	32
33	NON-PHYSICIAN ANESTHETIST			NEW CAP REL COSTS-MVBLE EQUIP	4	33
34	PHYSICIANS' ASSISTANT			NONPHYSICIAN ANESTHETISTS	20	34
35	ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		OCCUPATIONAL THERAPY	51	35
		WKST A-8-4				
36	ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		SPEECH PATHOLOGY	52	36
		WKST A-8-4				
37	NUTRITIONAL SERVICES	A	-3083	DIETARY	11	37
38	CRNA	A	-134421	ANESTHESIOLOGY	40	38
39	LOBBYING PORTION OF DUES	A	-8395	ADMINISTRATION & ACCOUNTING	6.01	39
40	MARKETING COSTS	A	-95342	GENERAL	6.02	40
41	ADVERTISING COST	A	-881	ASSISTED LIVING	98.02	41
42	LOSS ON SALE OF ASSET	A	3004	NEW CAP REL COSTS-MVBLE EQUIP	4	42
43	CASH OVER/SHORT	B	-29	GENERAL	6.02	43
44	OTHER OPERATING REVENUE	B	-62	ADMINISTRATION & ACCOUNTING	6.01	44
45	CARE CALL REVENUE	B	-3976	GENERAL	6.02	45
46	DONATIONS/CONTRIBUTIONS	A	-9008	GENERAL	6.02	46
47	LEGAL EXPENSES	A	-3167	ADMINISTRATION & ACCOUNTING	6.01	47
48	DIAMOND CLUB FEES	B	-11572	GENERAL	6.02	48
49	DAYCARE REVENUE	B	-6152	ADMINISTRATION & ACCOUNTING	6.01	49
49.01	AMBULANCE RECEIPTS	B	-11219	ADMINISTRATION & ACCOUNTING	6.01	49.01
49.03	CHRISTMAS PARTY	A	-1568	GENERAL	6.02	49.03
49.04	EMPLOYEE MEALS	B	-2030	ASSISTED LIVING	98.02	49.04
49.05	MEDICAID TAX ASSESSMENT	A	-243173	GENERAL	6.02	49.05
49.06	RETIREMENT OBLIGATION	A	-1958	NEW CAP REL COSTS-BLDG & FIXT	3	9 49.06
49.07	ACCRETION EXPENSE	A	-6789	NEW CAP REL COSTS-BLDG & FIXT	3	9 49.07
49.08	PROVISION FOR BAD DEBTS	A	-898358	ADMINISTRATION & ACCOUNTING	6.01	49.08
49.11	OTHER NON-OPERATING INCOME	B	-15114	GENERAL	6.02	49.11
49.20	NON-MEDICARE COST	A	-18	EMPLOYEE BENEFITS	5	49.20
49.21	NON-MEDICARE COST	A	-161	ADMINISTRATION & ACCOUNTING	6.01	49.21
49.22	NON-MEDICARE COST	A	-31	GENERAL	6.02	49.22
49.23	NON-MEDICARE COST	A	-42	ADMITTING	6.03	49.23
49.24	NON-MEDICARE COST	A	-52	PATIENT ACCOUNTING	6.04	49.24
49.25	NON-MEDICARE COST	A	-71	OPERATION OF PLANT	8	49.25
49.26	NON-MEDICARE COST	A	-10	LAUNDRY & LINEN SERVICE	9	49.26
49.27	NON-MEDICARE COST	A	-30	HOUSEKEEPING	10	49.27
49.28	NON-MEDICARE COST	A	-68	DIETARY	11	49.28

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ADJUSTMENTS TO EXPENSES

DESCRIPTION		BASIS 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER 3	LINE NO. 4	WORKSHEET A-8 WKST A-7 REF 5
49.29	NON-MEDICARE COST	A	-87	UR/QUALITY IMPROVEMENT	14.01	49.29
49.30	NON-MEDICARE COST	A	-2088	NURSING ADMINISTRATION	14.02	49.30
49.31	NON-MEDICARE COST	A	-6	PURCHASING	15.01	49.31
49.32	NON-MEDICARE COST	A	-9	CENTRAL SERVICES & SUPPLY	15.02	49.32
49.33	NON-MEDICARE COST	A	-78	PHARMACY	16	49.33
49.34	NON-MEDICARE COST	A	-56	MEDICAL RECORDS & LIBRARY	17	49.34
49.35	NON-MEDICARE COST	A	-987	ADULTS & PEDIATRICS	25	49.35
49.36	NON-MEDICARE COST	A	-41	SKILLED NURSING FACILITY	34	49.36
49.37	NON-MEDICARE COST	A	-143	OPERATING ROOM	37	49.37
49.38	NON-MEDICARE COST	A	-94	RADIOLOGY-DIAGNOSTIC	41	49.38
49.39	NON-MEDICARE COST	A	-124	LABORATORY	44	49.39
49.40	NON-MEDICARE COST	A	-54	RESPIRATORY THERAPY	49	49.40
49.41	NON-MEDICARE COST	A	-6	SLEEP LAB	49.50	49.41
49.42	NON-MEDICARE COST	A	-190	PHYSICAL THERAPY	50	49.42
49.43	NON-MEDICARE COST	A	-65	OCCUPATIONAL THERAPY	51	49.43
49.44	NON-MEDICARE COST	A	-57	CLINIC	60	49.44
49.45	NON-MEDICARE COST	A	-181	EMERGENCY	61	49.45
49.46	NON-MEDICARE COST	A	-139	HOME HEALTH AGENCY	71	49.46
49.47	NON-MEDICARE COST	A	-175	ASSISTED LIVING	98.02	49.47
50	TOTAL		-1930005			50

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PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	LINE	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUNERA- TION INCL FRINGES	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	PERCENT OF UNAD- JUSTED RCE LIMIT
NO.			3	4	5	6	7	8	9
1	44	LABORATORY	98125	63546	34579				
2	53	ELECTROCARDIOLOGY	16570	16570					
3	61	EMERGENCY	758830	313928	444902				
101		TOTAL	873525	394044	479481				

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WORKSHEET A-8-2

[illegible]

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION		NET EXP FOR COST ALLOCATION 0	NEW CAP BLDG & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	EMPLOYEE BENEFITS 5	SUBTOTAL 5A	ADMINISTRA TION & ACC OUNTING 6.01	SUBTOTAL	GENERAL 6.02	
GENERAL SERVICE COST CENTERS										
3	NEW CAP REL COSTS-BLDG & FIXT	185237	185237							3
4	NEW CAP REL COSTS-MVBLE EQUIP	442209		442209						4
5	EMPLOYEE BENEFITS	2141185	724	280	2142189					5
6.01	ADMINISTRATION & ACCOUNTING	769450	26677	2086	43198	841411	841411			6.01
6.02	GENERAL	410102	19393	95598	73220	598313	36108	634421	634421	6.02
6.03	ADMITTING	67528	608	275	20298	88709	5354	94063	4218	6.03
6.04	PATIENT ACCOUNTING	378665	3567	3045	63236	448513	27068	475581	21324	6.04
8	OPERATION OF PLANT	493253	12372	11700	54939	572264	34536	606800	27208	8
9	LAUNDRY & LINEN SERVICE	69087	6361	3681	14991	94120	5680	99800	4475	9
10	HOUSEKEEPING	141571	853	571	43612	186607	11262	197869	8872	10
11	DIETARY	297308	8368	3731	54711	364118	21975	386093	17312	11
12	CAFETERIA									12
14.01	UR/QUALITY IMPROVEMENT	235004	368	1158	75952	312482	18858	331340	14857	14.01
14.02	NURSING ADMINISTRATION	117890	2791	220	39196	160097	9662	169759	7612	14.02
15.01	PURCHASING	18875	215	129	6371	25590	1544	27134	1217	15.01
15.02	CENTRAL SERVICES & SUPPLY	32243	5000	774	10328	48345	2918	51263	2299	15.02
16	PHARMACY	362407	1344	1213		364964	22026	386990	17352	16
17	MEDICAL RECORDS & LIBRARY	237102	5447	10424	63339	316312	19089	335401	15039	17
18	SOCIAL SERVICE	3088			513	3601	217	3818	171	18
INPATIENT ROUTINE SERV COST CENTERS										
25	ADULTS & PEDIATRICS	916964	33215	54896	257904	1262979	76221	1339200	60047	25
34	SKILLED NURSING FACILITY	280150	7517	8477	82901	379045	22875	401920	18021	34
35	NURSING FACILITY	215807	7517		44592	267916	16169	284085	12738	35
ANCILLARY SERVICE COST CENTERS										
37	OPERATING ROOM	687806	8058	50090	140709	886663	53510	940173	42155	37
40	ANESTHESIOLOGY		156	19315		19471	1175	20646	926	40
41	RADIOLOGY-DIAGNOSTIC	649101	580	89555	134816	874052	52749	926801	41556	41
41.01	ULTRA SOUND	144988	580	3073		148641	8970	157611	7067	41.01
43	RADIOISOTOPE	447136	5362			452498	27308	479806	21514	43
44	LABORATORY	922274	4055	21439	156752	1104520	66658	1171178	52513	44
49	RESPIRATORY THERAPY	104368	1132	5392	27572	138464	8356	146820	6583	49
49.50	SLEEP LAB	120597	1740	563	13476	136376	8230	144606	6484	49.50
50	PHYSICAL THERAPY	582950	3402	15116	176584	778052	46955	825007	36992	50
51	OCCUPATIONAL THERAPY	101691		113	33633	135437	8174	143611	6439	51
52	SPEECH PATHOLOGY									52
53	ELECTROCARDIOLOGY	20041		5068		25109	1515	26624	1194	53
55	MEDICAL SUPPLIES CHARGED TO PAT	96685				96685	5835	102520	4597	55
56	DRUGS CHARGED TO PATIENTS	226304				226304	13657	239961	10759	56
OUTPATIENT SERVICE COST CENTERS										
60	CLINIC									60
61	EMERGENCY	1127433	2982	12782	143174	1286371	77631	1364002	61154	61
62	OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS									62
71	HOME HEALTH AGENCY	576629	6380	3281	167587	753877	45496	799373	35842	71
SPECIAL PURPOSE COST CENTERS										
95	SUBTOTALS	13623128	176764	424045	1943604	13397906	757781	13314276	568537	95
NONREIMBURSABLE COST CENTERS										
98	PHYSICIANS' PRIVATE OFFICES	102819	8473	251	24332	135875	8200	144075	6460	98
98.02	ASSISTED LIVING	1057713		17913	174253	1249879	75430	1325309	59424	98.02
98.04	OTHER NONREIMBURSE CST CTR									98.04
101	CROSS FOOT ADJUSTMENTS									101
102	NEGATIVE COST CENTER									102
103	TOTAL	14783660	185237	442209	2142189	14783660	841411	14783660	634421	103

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION		ADMITTING	PATIENT AC	OPERATION	LAUNDRY	HOUSE-	DIETARY	CAFETERIA	UR/QUALITY
		6.03	COUNTING	OF PLANT	& LINEN	KEEPING			IMPROVEME
			6.04	8	SERVICE	10	11	12	NT
					9				14.01
GENERAL SERVICE COST CENTERS									
3	NEW CAP REL COSTS-BLDG & FIXT								3
4	NEW CAP REL COSTS-MVBLE EQUIP								4
5	EMPLOYEE BENEFITS								5
6.01	ADMINISTRATION & ACCOUNTING								6.01
6.02	GENERAL								6.02
6.03	ADMITTING	98281							6.03
6.04	PATIENT ACCOUNTING		496905						6.04
8	OPERATION OF PLANT			634008					8
9	LAUNDRY & LINEN SERVICE			37675	141950				9
10	HOUSEKEEPING			5054	7209	219004			10
11	DIETARY			49562	3121		456088		11
12	CAFETERIA					4218	246990	251208	12
14.01	UR/QUALITY IMPROVEMENT			2180				7577	355954 14.01
14.02	NURSING ADMINISTRATION			16529		3783		6652	14.02
15.01	PURCHASING			1272				2132	15.01
15.02	CENTRAL SERVICES & SUPPLY			29614				4186	15.02
16	PHARMACY			7961					16
17	MEDICAL RECORDS & LIBRARY			32265		2848		14999	17
18	SOCIAL SERVICE							154	18
INPATIENT ROUTINE SERV COST CENTERS									
25	ADULTS & PEDIATRICS	8733	45660	196732	54594	76748	90383	50366	121275 25
34	SKILLED NURSING FACILITY	845	4420	44520	16762	24177	875	19314	31832 34
35	NURSING FACILITY	1198	6263	44520	27701	12328	93372	9734	21628 35
ANCILLARY SERVICE COST CENTERS									
37	OPERATING ROOM	10821	56579	47725	7538	30373	24468	21009	66519 37
40	ANESTHESIOLOGY	1536	8029	925					40
41	RADIOLOGY-DIAGNOSTIC	17751	92885	3435	5379	5109		23320	41
41.01	ULTRA SOUND	3080	16105	3435		1892			41.01
43	RADIOISOTOPE	6350	33202	31762		3783			43
44	LABORATORY	14562	76142	24015		2848		27147	44
49	RESPIRATORY THERAPY	1633	8536	6706		2848		4623	49
49.50	SLEEP LAB	989	5170	10306	597	2087		2337	49.50
50	PHYSICAL THERAPY	7698	40254	20150	11052	14219		24784	50
51	OCCUPATIONAL THERAPY	1043	5455					4674	51
52	SPEECH PATHOLOGY								52
53	ELECTROCARDIOLOGY	1130	5909			2848			53
55	MEDICAL SUPPLIES CHARGED TO PAT	3185	16656						55
56	DRUGS CHARGED TO PATIENTS	4238	22158			2848			56
OUTPATIENT SERVICE COST CENTERS									
60	CLINIC								60
61	EMERGENCY	10228	53482	17665	4820	14589		23526	43940 61
62	OBSERVATION BEDS (NON-DISTINCT								62
OTHER REIMBURSABLE COST CENTERS									
71	HOME HEALTH AGENCY	3261				2935			62931 71
SPECIAL PURPOSE COST CENTERS									
95	SUBTOTALS	98281	496905	634008	138773	210481	456088	246534	348125 95
NONREIMBURSABLE COST CENTERS									
98	PHYSICIANS' PRIVATE OFFICES				3177	8523		4674	7829 98
98.02	ASSISTED LIVING								98.02
98.04	OTHER NONREIMBURSE CST CTR								98.04
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	98281	496905	634008	141950	219004	456088	251208	355954 103

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NURSING AD MINISTRATI ON	PURCHASING 15.01	CENTRAL SE RVICES & S UPPLY	PHARMACY 16	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE 18	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26
GENERAL SERVICE COST CENTERS								
3 NEW CAP REL COSTS-BLDG & FIXT								3
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6.01 ADMINISTRATION & ACCOUNTING								6.01
6.02 GENERAL								6.02
6.03 ADMITTING								6.03
6.04 PATIENT ACCOUNTING								6.04
8 OPERATION OF PLANT								8
9 LAUNDRY & LINEN SERVICE								9
10 HOUSEKEEPING								10
11 DIETARY								11
12 CAFETERIA								12
14.01 UR/QUALITY IMPROVEMENT								14.01
14.02 NURSING ADMINISTRATION	204335							14.02
15.01 PURCHASING		31755						15.01
15.02 CENTRAL SERVICES & SUPPLY		11	87373					15.02
16 PHARMACY		292	879	413474				16
17 MEDICAL RECORDS & LIBRARY		101	305		400958			17
18 SOCIAL SERVICE						4143		18
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	69007	1756	5292	1820	103085		2224698	25
34 SKILLED NURSING FACILITY	18113	197	595	25	6566	4143	592325	34
35 NURSING FACILITY	12306	431	1300	40	1313		528957	35
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	37850	8030	24198	11539	36112		1365089	37
40 ANESTHESIOLOGY		264	795	9959			43080	40
41 RADIOLOGY-DIAGNOSTIC		2928	8824	180	106805		1234973	41
41.01 ULTRA SOUND		128	385				189703	41.01
43 RADIOISOTOPE		751	2262	49868			629298	43
44 LABORATORY		9966	30030		54935		1463336	44
49 RESPIRATORY THERAPY		319	960	6704	2189		187921	49
49.50 SLEEP LAB		536	1614				174726	49.50
50 PHYSICAL THERAPY		315	951	94	22981		1004497	50
51 OCCUPATIONAL THERAPY		32	98				161352	51
52 SPEECH PATHOLOGY								52
53 ELECTROCARDIOLOGY		37	113				37855	53
55 MEDICAL SUPPLIES CHARGED TO PAT		871	2625				130454	55
56 DRUGS CHARGED TO PATIENTS				331882			611846	56
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC								60
61 EMERGENCY	25002	1336	4025	459	65221		1689449	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS								62
71 HOME HEALTH AGENCY	35809	641	1932	885	1751		945360	71
SPECIAL PURPOSE COST CENTERS								
95 SUBTOTALS	198087	28942	87183	413455	400958	4143	13214919	95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES	4455	63	190	19			179465	98
98.02 ASSISTED LIVING	1793	2750					1389276	98.02
98.04 OTHER NONREIMBURSE CST CTR								98.04
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	204335	31755	87373	413474	400958	4143	14783660	103

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	TOTAL	
	27	
GENERAL SERVICE COST CENTERS		3
3 NEW CAP REL COSTS-BLDG & FIXT		4
4 NEW CAP REL COSTS-MVBLE EQUIP		5
5 EMPLOYEE BENEFITS		6.01
6.01 ADMINISTRATION & ACCOUNTING		6.02
6.02 GENERAL		6.03
6.03 ADMITTING		6.04
6.04 PATIENT ACCOUNTING		8
8 OPERATION OF PLANT		9
9 LAUNDRY & LINEN SERVICE		10
10 HOUSEKEEPING		11
11 DIETARY		12
12 CAFETERIA		14.01
14.01 UR/QUALITY IMPROVEMENT		14.02
14.02 NURSING ADMINISTRATION		15.01
15.01 PURCHASING		15.02
15.02 CENTRAL SERVICES & SUPPLY		16
16 PHARMACY		17
17 MEDICAL RECORDS & LIBRARY		18
18 SOCIAL SERVICE		
INPATIENT ROUTINE SERV COST CENTERS		25
25 ADULTS & PEDIATRICS	2224698	34
34 SKILLED NURSING FACILITY	592325	35
35 NURSING FACILITY	528957	
ANCILLARY SERVICE COST CENTERS		37
37 OPERATING ROOM	1365089	40
40 ANESTHESIOLOGY	43080	41
41 RADIOLOGY-DIAGNOSTIC	1234973	41.01
41.01 ULTRA SOUND	189703	43
43 RADIOISOTOPE	629298	44
44 LABORATORY	1463336	49
49 RESPIRATORY THERAPY	187921	49.50
49.50 SLEEP LAB	174726	50
50 PHYSICAL THERAPY	1004497	51
51 OCCUPATIONAL THERAPY	161352	52
52 SPEECH PATHOLOGY		53
53 ELECTROCARDIOLOGY	37855	55
55 MEDICAL SUPPLIES CHARGED TO PAT	130454	56
56 DRUGS CHARGED TO PATIENTS	611846	
OUTPATIENT SERVICE COST CENTERS		60
60 CLINIC		61
61 EMERGENCY	1689449	62
62 OBSERVATION BEDS (NON-DISTINCT		
OTHER REIMBURSABLE COST CENTERS		71
71 HOME HEALTH AGENCY	945360	
SPECIAL PURPOSE COST CENTERS		95
95 SUBTOTALS	13214919	
NONREIMBURSABLE COST CENTERS		98
98 PHYSICIANS' PRIVATE OFFICES	179465	98.02
98.02 ASSISTED LIVING	1389276	98.04
98.04 OTHER NONREIMBURSE CST CTR		101
101 CROSS FOOT ADJUSTMENTS		102
102 NEGATIVE COST CENTER		103
103 TOTAL	14783660	

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ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
PART III

COST CENTER DESCRIPTION		DIR ASSGND CAP-REL COSTS 0	NEW CAP BLDGS & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	CAP REL COST TO BE ALLOC 4A	EMPLOYEE BENEFITS 5	ADMINISTRA TION & ACC OUNTING 6.01	GENERAL 6.02	ADMITTING 6.03
GENERAL SERVICE COST CENTERS									
3	NEW CAP REL COSTS-BLDG & FIXT								3
4	NEW CAP REL COSTS-MVBLE EQUIP								4
5	EMPLOYEE BENEFITS		724	280	1004	1004			5
6.01	ADMINISTRATION & ACCOUNTING		26677	2086	28763	20	28783		6.01
6.02	GENERAL		19393	95598	114991	34	1235	116260	6.02
6.03	ADMITTING		608	275	883	9	183	773	1848 6.03
6.04	PATIENT ACCOUNTING		3567	3045	6612	30	926	3908	6.04
8	OPERATION OF PLANT		12372	11700	24072	26	1181	4986	8
9	LAUNDRY & LINEN SERVICE		6361	3681	10042	7	194	820	9
10	HOUSEKEEPING		853	571	1424	20	385	1626	10
11	DIETARY		8368	3731	12099	26	752	3173	11
12	CAFETERIA								12
14.01	UR/QUALITY IMPROVEMENT		368	1158	1526	35	645	2723	14.01
14.02	NURSING ADMINISTRATION		2791	220	3011	18	330	1395	14.02
15.01	PURCHASING		215	129	344	3	53	223	15.01
15.02	CENTRAL SERVICES & SUPPLY		5000	774	5774	5	100	421	15.02
16	PHARMACY		1344	1213	2557		753	3180	16
17	MEDICAL RECORDS & LIBRARY		5447	10424	15871	30	653	2756	17
18	SOCIAL SERVICE						7	31	18
INPATIENT ROUTINE SERV COST CENTERS									
25	ADULTS & PEDIATRICS		33215	54896	88111	124	2607	11004	164 25
34	SKILLED NURSING FACILITY		7517	8477	15994	39	782	3303	16 34
35	NURSING FACILITY		7517		7517	21	553	2334	23 35
ANCILLARY SERVICE COST CENTERS									
37	OPERATING ROOM		8058	50090	58148	66	1830	7725	204 37
40	ANESTHESIOLOGY		156	19315	19471		40	170	29 40
41	RADIOLOGY-DIAGNOSTIC		580	89555	90135	63	1804	7616	330 41
41.01	ULTRA SOUND		580	3073	3653		307	1295	58 41.01
43	RADIOISOTOPE		5362		5362		934	3943	120 43
44	LABORATORY		4055	21439	25494	73	2280	9624	274 44
49	RESPIRATORY THERAPY		1132	5392	6524	13	286	1206	31 49
49.50	SLEEP LAB		1740	563	2303	6	281	1188	19 49.50
50	PHYSICAL THERAPY		3402	15116	18518	83	1606	6779	145 50
51	OCCUPATIONAL THERAPY			113	113	16	280	1180	20 51
52	SPEECH PATHOLOGY								52
53	ELECTROCARDIOLOGY			5068	5068		52	219	21 53
55	MEDICAL SUPPLIES CHARGED TO PAT						200	842	60 55
56	DRUGS CHARGED TO PATIENTS						467	1972	80 56
OUTPATIENT SERVICE COST CENTERS									
60	CLINIC								60
61	EMERGENCY		2982	12782	15764	67	2661	11203	193 61
62	OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS								62
71	HOME HEALTH AGENCY		6380	3281	9661	78	1556	6568	61 71
SPECIAL PURPOSE COST CENTERS									
95	SUBTOTALS		176764	424045	600809	912	25923	104186	1848 95
NONREIMBURSABLE COST CENTERS									
98	PHYSICIANS' PRIVATE OFFICES		8473	251	8724	11	280	1184	98
98.02	ASSISTED LIVING			17913	17913	81	2580	10890	98.02
98.04	OTHER NONREIMBURSE CST CTR								98.04
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL		185237	442209	627446	1004	28783	116260	1848 103

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ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	PATIENT AC COUNTING	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	UR/QUALITY IMPROVEME NT	NURSING AD MINISTRATI ON	
	6.04	8	9	10	11	12	14.01	14.02	
GENERAL SERVICE COST CENTERS									
3 NEW CAP REL COSTS-BLDG & FIXT									3
4 NEW CAP REL COSTS-MVBLE EQUIP									4
5 EMPLOYEE BENEFITS									5
6.01 ADMINISTRATION & ACCOUNTING									6.01
6.02 GENERAL									6.02
6.03 ADMITTING									6.03
6.04 PATIENT ACCOUNTING	11476								6.04
8 OPERATION OF PLANT		30265							8
9 LAUNDRY & LINEN SERVICE		1798	12861						9
10 HOUSEKEEPING		241	653	4349					10
11 DIETARY		2366	283		18699				11
12 CAFETERIA				84	10126	10210			12
14.01 UR/QUALITY IMPROVEMENT		104				308	5341		14.01
14.02 NURSING ADMINISTRATION		789		75		270		5888	14.02
15.01 PURCHASING		61				87			15.01
15.02 CENTRAL SERVICES & SUPPLY		1414				170			15.02
16 PHARMACY		380							16
17 MEDICAL RECORDS & LIBRARY		1540		57		610			17
18 SOCIAL SERVICE						6			18
INPATIENT ROUTINE SERV COST CENTERS									
25 ADULTS & PEDIATRICS	1054	9393	4946	1523	3706	2047	1820	1988	25
34 SKILLED NURSING FACILITY	102	2125	1519	480	36	785	478	522	34
35 NURSING FACILITY	145	2125	2510	245	3828	396	325	355	35
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	1307	2278	683	603	1003	854	998	1091	37
40 ANESTHESIOLOGY	185	44							40
41 RADIOLOGY-DIAGNOSTIC	2146	164	487	101		948			41
41.01 ULTRA SOUND		372	164	38					41.01
43 RADIOISOTOPE		1516		75					43
44 LABORATORY	1758	1146		57		1103			44
49 RESPIRATORY THERAPY	197	320		57		188			49
49.50 SLEEP LAB	119	492	54	41		95			49.50
50 PHYSICAL THERAPY	930	962	1001	282		1007			50
51 OCCUPATIONAL THERAPY	126					190			51
52 SPEECH PATHOLOGY									52
53 ELECTROCARDIOLOGY	136			57					53
55 MEDICAL SUPPLIES CHARGED TO PAT	385								55
56 DRUGS CHARGED TO PATIENTS	512			57					56
OUTPATIENT SERVICE COST CENTERS									
60 CLINIC									60
61 EMERGENCY	1235	843	437	290		956	659	720	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS									62
71 HOME HEALTH AGENCY				58			944	1032	71
SPECIAL PURPOSE COST CENTERS									
95 SUBTOTALS	11476	30265	12573	4180	18699	10020	5224	5708	95
NONREIMBURSABLE COST CENTERS									
98 PHYSICIANS' PRIVATE OFFICES			288	169		190	117	128	98
98.02 ASSISTED LIVING								52	98.02
98.04 OTHER NONREIMBURSE CST CTR									98.04
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	11476	30265	12861	4349	18699	10210	5341	5888	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION		PURCHASING	CENTRAL SE RVICES & S UPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL
		15.01	15.02	16	17	18	25	26	27
GENERAL SERVICE COST CENTERS									
3	NEW CAP REL COSTS-BLDG & FIXT								3
4	NEW CAP REL COSTS-MVBLE EQUIP								4
5	EMPLOYEE BENEFITS								5
6.01	ADMINISTRATION & ACCOUNTING								6.01
6.02	GENERAL								6.02
6.03	ADMITTING								6.03
6.04	PATIENT ACCOUNTING								6.04
8	OPERATION OF PLANT								8
9	LAUNDRY & LINEN SERVICE								9
10	HOUSEKEEPING								10
11	DIETARY								11
12	CAFETERIA								12
14.01	UR/QUALITY IMPROVEMENT								14.01
14.02	NURSING ADMINISTRATION								14.02
15.01	PURCHASING	771							15.01
15.02	CENTRAL SERVICES & SUPPLY		7884						15.02
16	PHARMACY	7	79	6956					16
17	MEDICAL RECORDS & LIBRARY	2	28		21547				17
18	SOCIAL SERVICE					44			18
INPATIENT ROUTINE SERV COST CENTERS									
25	ADULTS & PEDIATRICS	43	478	31	5540		134579		134579 25
34	SKILLED NURSING FACILITY	5	54		353	44	26637		26637 34
35	NURSING FACILITY	10	117	1	71		20576		20576 35
ANCILLARY SERVICE COST CENTERS									
37	OPERATING ROOM	195	2184	194	1941		81304		81304 37
40	ANESTHESIOLOGY	6	72	168			20185		20185 40
41	RADIOLOGY-DIAGNOSTIC	71	796	3	5738		110402		110402 41
41.01	ULTRA SOUND	3	35				5925		5925 41.01
43	RADIOISOTOPE	18	204	839			13778		13778 43
44	LABORATORY	242	2708		2952		47711		47711 44
49	RESPIRATORY THERAPY	8	87	113	118		9148		9148 49
49.50	SLEEP LAB	13	146				4757		4757 49.50
50	PHYSICAL THERAPY	8	86	2	1235		32644		32644 50
51	OCCUPATIONAL THERAPY	1	9				1935		1935 51
52	SPEECH PATHOLOGY								52
53	ELECTROCARDIOLOGY	1	10				5564		5564 53
55	MEDICAL SUPPLIES CHARGED TO PAT	21	237				1745		1745 55
56	DRUGS CHARGED TO PATIENTS			5582			8670		8670 56
OUTPATIENT SERVICE COST CENTERS									
60	CLINIC								60
61	EMERGENCY	32	363	8	3505		38936		38936 61
62	OBSERVATION BEDS (NON-DISTINCT								62
OTHER REIMBURSABLE COST CENTERS									
71	HOME HEALTH AGENCY	16	174	15	94		20257		20257 71
SPECIAL PURPOSE COST CENTERS									
95	SUBTOTALS	702	7867	6956	21547	44	584753		584753 95
NONREIMBURSABLE COST CENTERS									
98	PHYSICIANS' PRIVATE OFFICES	2	17				11110		11110 98
98.02	ASSISTED LIVING	67					31583		31583 98.02
98.04	OTHER NONREIMBURSE CST CTR								98.04
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	771	7884	6956	21547	44	627446		627446 103

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		NEW CAP BLDGS & FIXTURES SQUARE FEET	NEW CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS GROSS SALARIES	RECON- CILIATION	ADMINISTRA TION & ACC OUNTING ACCUM COST	RECON- CILIATION	GENERAL ACCUM COST
		3	4	5	6A.01	6.01		6.02
GENERAL SERVICE COST CENTERS								
3	NEW CAP REL COSTS-BLDG & FIXT	6642666						3
4	NEW CAP REL COSTS-MVBLE EQUIP		418205					4
5	EMPLOYEE BENEFITS	25980	265	6257779				5
6.01	ADMINISTRATION & ACCOUNTING	956644	1973	126189	-841411	13942249		6.01
6.02	GENERAL	695450	90410	213890		598313	-634421	6.02
6.03	ADMITTING	21800	260	59296		88709		6.03
6.04	PATIENT ACCOUNTING	127900	2880	184727		448513		6.04
8	OPERATION OF PLANT	443650	11065	160489		572264		8
9	LAUNDRY & LINEN SERVICE	228100	3481	43791		94120		9
10	HOUSEKEEPING	30600	540	127400		186607		10
11	DIETARY	300075	3528	159823		364118		11
12	CAFETERIA							12
14.01	UR/QUALITY IMPROVEMENT	13200	1095	221873		312482		14.01
14.02	NURSING ADMINISTRATION	100075	208	114501		160097		14.02
15.01	PURCHASING	7700	122	18611		25590		15.01
15.02	CENTRAL SERVICES & SUPPLY	179300	732	30171		48345		15.02
16	PHARMACY	48200	1147			364964		16
17	MEDICAL RECORDS & LIBRARY	195348	9858	185027		316312		17
18	SOCIAL SERVICE			1498		3601		18
INPATIENT ROUTINE SERV COST CENTERS								
25	ADULTS & PEDIATRICS	1191100	51916	753388		1262979		25
34	SKILLED NURSING FACILITY	269544	8017	242172		379045		34
35	NURSING FACILITY	269544		130262		267916		35
ANCILLARY SERVICE COST CENTERS								
37	OPERATING ROOM	288950	47371	411039		886663		37
40	ANESTHESIOLOGY	5600	18267			19471		40
41	RADIOLOGY-DIAGNOSTIC	20800	84694	393826		874052		41
41.01	ULTRA SOUND	20800	2906			148641		41.01
43	RADIOISOTOPE	192300				452498		43
44	LABORATORY	145400	20275	457904		1104520		44
49	RESPIRATORY THERAPY	40600	5099	80543		138464		49
49.50	SLEEP LAB	62400	532	39366		136376		49.50
50	PHYSICAL THERAPY	122000	14295	515840		778052		50
51	OCCUPATIONAL THERAPY		107	98248		135437		51
52	SPEECH PATHOLOGY							52
53	ELECTROCARDIOLOGY		4793			25109		53
55	MEDICAL SUPPLIES CHARGED TO P					96685		55
56	DRUGS CHARGED TO PATIENTS					226304		56
OUTPATIENT SERVICE COST CENTERS								
60	CLINIC							60
61	EMERGENCY	106950	12088	418242		1286371		61
62	OBSERVATION BEDS (NON-DISTINC							62
71	HOME HEALTH AGENCY	228800	3103	489556		753877		71
95	SPECIAL PURPOSE COST CENTERS							
95	SUBTOTALS	6338810	401027	5677672	-841411	12556495	-634421	95
NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	303856	237	71079		135875		98
98.02	ASSISTED LIVING		16941	509028		1249879		98.02
98.04	OTHER NONREIMBURSE CST CTR							98.04
101	CROSS FOOT ADJUSTMENTS							101
102	NEGATIVE COST CENTER							102
103	COST TO BE ALLOC PER B PT I	185237	442209	2142189		841411		103
104	UNIT COST MULT-WS B PT I		1.057398					104
104	UNIT COST MULT-WS B PT I	.027886		.342324		.060350		104
105	COST TO BE ALLOC PER B PT II							105
106	UNIT COST MULT-WS B PT II							106
106	UNIT COST MULT-WS B PT II							106
107	COST TO BE ALLOC PER B PT III			1004		28783		107
108	UNIT COST MULT-WS B PT III							108
108	UNIT COST MULT-WS B PT III			.000160		.002064		108

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		ADMITTING	PATIENT AC	OPERATION	LAUNDRY	HOUSE-	DIETARY	CAFETERIA	UR/QUALITY
		GES	CHAR	COUNTING	OF PLANT	KEEPING	MEALS SERV	FTE'S SERV	IMPROVEME
		6.03	6.04	T	8	9	10	11	12
									14.01
GENERAL SERVICE COST CENTERS									
3	NEW CAP REL COSTS-BLDG & FIXT								3
4	NEW CAP REL COSTS-MVBLE EQUIP								4
5	EMPLOYEE BENEFITS								5
6.01	ADMINISTRATION & ACCOUNTING								6.01
6.02	GENERAL								6.02
6.03	ADMITTING	24026589							6.03
6.04	PATIENT ACCOUNTING		23229550						6.04
8	OPERATION OF PLANT				3838586				8
9	LAUNDRY & LINEN SERVICE				228100	196983			9
10	HOUSEKEEPING				30600	10004	10073		10
11	DIETARY				300075	4331		50048	11
12	CAFETERIA						194	27103	12
14.01	UR/QUALITY IMPROVEMENT				13200				295
14.02	NURSING ADMINISTRATION				100075		174		259
15.01	PURCHASING				7700				83
15.02	CENTRAL SERVICES & SUPPLY				179300				163
16	PHARMACY				48200				16
17	MEDICAL RECORDS & LIBRARY				195348		131		584
18	SOCIAL SERVICE								6
INPATIENT ROUTINE SERV COST CENTERS									
25	ADULTS & PEDIATRICS	2134565	2134565		1191100	75759	3530	9918	1961
34	SKILLED NURSING FACILITY	206636	206636		269544	23260	1112	96	752
35	NURSING FACILITY	292777	292777		269544	38440	567	10246	379
ANCILLARY SERVICE COST CENTERS									
37	OPERATING ROOM	2644979	2644979		288950	10460	1397	2685	818
40	ANESTHESIOLOGY	375338	375338		5600				10977
41	RADIOLOGY-DIAGNOSTIC	4342206	4342206		20800	7465	235		908
41.01	ULTRA SOUND	752868	752868		20800		87		41
43	RADIOISOTOPE	1552127	1552127		192300		174		43
44	LABORATORY	3559531	3559531		145400		131	1057	44
49	RESPIRATORY THERAPY	399060	399060		40600		131	180	49
49.50	SLEEP LAB	241696	241696		62400	829	96	91	49.50
50	PHYSICAL THERAPY	1881808	1881808		122000	15337	654	965	50
51	OCCUPATIONAL THERAPY	255015	255015					182	51
52	SPEECH PATHOLOGY								52
53	ELECTROCARDIOLOGY	276234	276234				131		53
55	MEDICAL SUPPLIES CHARGED TO P	778644	778644						55
56	DRUGS CHARGED TO PATIENTS	1035837	1035837				131		56
OUTPATIENT SERVICE COST CENTERS									
60	CLINIC								60
61	EMERGENCY	2500229	2500229		106950	6689	671	916	7251
62	OBSERVATION BEDS (NON-DISTINC								62
OTHER REIMBURSABLE COST CENTERS									
71	HOME HEALTH AGENCY	797039					135		10385
SPECIAL PURPOSE COST CENTERS									
95	SUBTOTALS	24026589	23229550		3838586	192574	9681	50048	9599
NONREIMBURSABLE COST CENTERS									
98	PHYSICIANS' PRIVATE OFFICES				4409		392	182	1292
98.02	ASSISTED LIVING								98.02
98.04	OTHER NONREIMBURSE CST CTR								98.04
CROSS FOOT ADJUSTMENTS									
101	NEGATIVE COST CENTER								101
102	COST TO BE ALLOC PER B PT I	98281	496905		634008	141950	219004	456088	251208
103	UNIT COST MULT-WS B PT I	.004091			.165167		21.741686		25.683263
104	UNIT COST MULT-WS B PT I		.021391			.720621		9.113012	
105	COST TO BE ALLOC PER B PT II								6.059823
106	UNIT COST MULT-WS B PT II								104
107	COST TO BE ALLOC PER B PT III	1848	11476		30265	12861	4349	18699	10210
108	UNIT COST MULT-WS B PT III	.000077			.007884		.431748		1.043861
108	UNIT COST MULT-WS B PT III		.000494			.065290		.373621	.090926

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING AD	PURCHASING	CENTRAL SE	PHARMACY	MEDICAL	SOCIAL
	MINISTRATI		RVICES & S		RECORDS &	SERVICE
	ON		UPPLY		LIBRARY	
	DIRECT NRS	COSTED REQ	COSTED REQ	COSTED REQ	TIME SPENT	TIME SPENT
	ING HRS	UIS.	UIS.	UIS.		
	14.02	15.01	15.02	16	17	18
GENERAL SERVICE COST CENTERS						
3 NEW CAP REL COSTS-BLDG & FIXT						3
4 NEW CAP REL COSTS-MVBLE EQUIP						4
5 EMPLOYEE BENEFITS						5
6.01 ADMINISTRATION & ACCOUNTING						6.01
6.02 GENERAL						6.02
6.03 ADMITTING						6.03
6.04 PATIENT ACCOUNTING						6.04
8 OPERATION OF PLANT						8
9 LAUNDRY & LINEN SERVICE						9
10 HOUSEKEEPING						10
11 DIETARY						11
12 CAFETERIA						12
14.01 UR/QUALITY IMPROVEMENT						14.01
14.02 NURSING ADMINISTRATION	59260					14.02
15.01 PURCHASING		943805				15.01
15.02 CENTRAL SERVICES & SUPPLY		333	861751			15.02
16 PHARMACY		8673	8673	278534		16
17 MEDICAL RECORDS & LIBRARY		3010	3010		1832	17
18 SOCIAL SERVICE						18
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	20013	52192	52192	1226	471	25
34 SKILLED NURSING FACILITY	5253	5864	5864	17	30	34
35 NURSING FACILITY	3569	12821	12821	27	6	35
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	10977	238665	238665	7773	165	37
40 ANESTHESIOLOGY		7839	7839	6709		40
41 RADIOLOGY-DIAGNOSTIC		87026	87026	121	488	41
41.01 ULTRA SOUND		3796	3796			41.01
43 RADIOISOTOPE		22306	22306	33593		43
44 LABORATORY		296185	296185		251	44
49 RESPIRATORY THERAPY		9470	9470	4516	10	49
49.50 SLEEP LAB		15922	15922			49.50
50 PHYSICAL THERAPY		9377	9377	63	105	50
51 OCCUPATIONAL THERAPY		965	965			51
52 SPEECH PATHOLOGY						52
53 ELECTROCARDIOLOGY		1114	1114			53
55 MEDICAL SUPPLIES CHARGED TO P		25893	25893			55
56 DRUGS CHARGED TO PATIENTS				223571		56
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC						60
61 EMERGENCY	7251	39700	39700	309	298	61
62 OBSERVATION BEDS (NON-DISTINC						62
OTHER REIMBURSABLE COST CENTERS						
71 HOME HEALTH AGENCY	10385	19055	19055	596	8	71
SPECIAL PURPOSE COST CENTERS						
95 SUBTOTALS	57448	860206	859873	278521	1832	95
NONREIMBURSABLE COST CENTERS						
98 PHYSICIANS' PRIVATE OFFICES	1292	1878	1878	13		98
98.02 ASSISTED LIVING	520	81721				98.02
98.04 OTHER NONREIMBURSE CST CTR						98.04
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 COST TO BE ALLOC PER B PT I	204335	31755	87373	413474	400958	103
104 UNIT COST MULT-WS B PT I	3.448110		.101390		218.863537	104
104 UNIT COST MULT-WS B PT I		.033646		1.484465		104
105 COST TO BE ALLOC PER B PT II						105
106 UNIT COST MULT-WS B PT II						106
106 UNIT COST MULT-WS B PT II						106
107 COST TO BE ALLOC PER B PT III	5888	771	7884	6956	21547	107
108 UNIT COST MULT-WS B PT III	.099359		.009149		11.761463	108
108 UNIT COST MULT-WS B PT III		.000817		.024974		108
					.440000	

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COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5	
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	2224698		2224698		2224698	25
34 SKILLED NURSING FACILITY	592325		592325		592325	34
35 NURSING FACILITY	528957		528957		528957	35
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	1365089		1365089		1365089	37
40 ANESTHESIOLOGY	43080		43080		43080	40
41 RADIOLOGY-DIAGNOSTIC	1234973		1234973		1234973	41
41.01 ULTRA SOUND	189703		189703		189703	41.01
43 RADIOISOTOPE	629298		629298		629298	43
44 LABORATORY	1463336		1463336		1463336	44
49 RESPIRATORY THERAPY	187921		187921		187921	49
49.50 SLEEP LAB	174726		174726		174726	49.50
50 PHYSICAL THERAPY	1004497		1004497		1004497	50
51 OCCUPATIONAL THERAPY	161352		161352		161352	51
52 SPEECH PATHOLOGY						52
53 ELECTROCARDIOLOGY	37855		37855		37855	53
55 MEDICAL SUPPLIES CHARGED TO	130454		130454		130454	55
56 DRUGS CHARGED TO PATIENTS	611846		611846		611846	56
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC						60
61 EMERGENCY	1689449		1689449		1689449	61
62 OBSERVATION BEDS (NON-DISTI	41668		41668		41668	62
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	12311227		12311227		12311227	101
102 LESS OBSERVATION BEDS	41668		41668		41668	102
103 TOTAL	12269559		12269559		12269559	103

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COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I (CONT)

COST CENTER DESCRIPTION		----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
		INPATIENT 6	OUTPATIENT 7	TOTAL 8			
INPATIENT ROUTINE SERV COST CENTERS							
25	ADULTS & PEDIATRICS	1221036		1221036			25
34	SKILLED NURSING FACILITY	206636		206636			34
35	NURSING FACILITY	292777		292777			35
ANCILLARY SERVICE COST CENTERS							
37	OPERATING ROOM	31400	2613579	2644979	.516106	.516106	.516106 37
40	ANESTHESIOLOGY	7199	368140	375339	.114776	.114776	.114776 40
41	RADIOLOGY-DIAGNOSTIC	304931	4037276	4342207	.284411	.284411	.284411 41
41.01	ULTRA SOUND	100743	652125	752868	.251974	.251974	.251974 41.01
43	RADIOISOTOPE	63155	1488972	1552127	.405442	.405442	.405442 43
44	LABORATORY	575224	2984307	3559531	.411104	.411104	.411104 44
49	RESPIRATORY THERAPY	288444	110616	3990909	.470909	.470909	.470909 49
49.50	SLEEP LAB		241696	241696	.722916	.722916	.722916 49.50
50	PHYSICAL THERAPY	207184	1674625	1881809	.533793	.533793	.533793 50
51	OCCUPATIONAL THERAPY	126461	128554	255015	.632716	.632716	.632716 51
52	SPEECH PATHOLOGY						52
53	ELECTROCARDIOLOGY	64053	212181	276234	.137040	.137040	.137040 53
55	MEDICAL SUPPLIES CHARGED TO	428936	349708	778644	.167540	.167540	.167540 55
56	DRUGS CHARGED TO PATIENTS	611088	424749	1035837	.590678	.590678	.590678 56
OUTPATIENT SERVICE COST CENTERS							
60	CLINIC						60
61	EMERGENCY	2444	2497785	2500229	.675718	.675718	.675718 61
62	OBSERVATION BEDS (NON-DISTI	25749	42187	67936	.613342	.613342	.613342 62
OTHER REIMBURSABLE COST CENTERS							
101	SUBTOTAL	4557460	17826500	22383960			101
102	LESS OBSERVATION BEDS						102
103	TOTAL	4557460	17826500	22383960			103

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APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK	[]	TITLE V - O/P	[XX]	HOSPITAL (14-1332)	[]	SNF
APPLICABLE	[XX]	TITLE XVIII-PT B	[]	SUB I	[]	NF
BOXES	[]	TITLE XIX - O/P	[]	SUB II	[]	S/B-SNF
			[]	SUB III	[]	S/B-NF
			[]	SUB IV	[]	ICF/MR

COST CENTER DESCRIPTION		COST TO CHARGE RATIO FROM WORKSHEET C,			----- PROGRAM CHARGES -----		
		PART II COL. 8 1	PART I COL. 9 1.01	PART II COL. 9 1.02	OUTPATIENT AMBULATORY SURGICAL CENTER 2	OUTPATIENT RADIOLOGY 3	OTHER OUTPATIENT DIAGNOSTIC 4
ANCILLARY SERVICE COST CENTERS							
37	OPERATING ROOM	.516106	.516106	.516106			37
40	ANESTHESIOLOGY	.114776	.114776	.114776			40
41	RADIOLOGY-DIAGNOSTIC	.284411	.284411	.284411			41
41.01	ULTRA SOUND	.251974	.251974	.251974			41.01
43	RADIOISOTOPE	.405442	.405442	.405442			43
44	LABORATORY	.411104	.411104	.411104			44
49	RESPIRATORY THERAPY	.470909	.470909	.470909			49
49.50	SLEEP LAB	.722916	.722916	.722916			49.50
50	PHYSICAL THERAPY	.533793	.533793	.533793			50
51	OCCUPATIONAL THERAPY	.632716	.632716	.632716			51
52	SPEECH PATHOLOGY						52
53	ELECTROCARDIOLOGY	.137040	.137040	.137040			53
55	MEDICAL SUPPLIES CHARGED TO PAT	.167540	.167540	.167540			55
56	DRUGS CHARGED TO PATIENTS	.590678	.590678	.590678			56
OUTPATIENT SERVICE COST CENTERS							
60	CLINIC						60
61	EMERGENCY	.675718	.675718	.675718			61
62	OBSERVATION BEDS (NON-DISTINCT	.613342	.613342	.613342			62
OTHER REIMBURSABLE COST CENTERS							
65.01	AMBULANCE SERVICES (2ND PERIOD)						65.01
65.02	AMBULANCE SERVICES (3RD PERIOD)						65.02
65.03	AMBULANCE SERVICES (4TH PERIOD)						65.03
101	SUBTOTAL						101
102	CRNA CHARGES						102
103	LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS						103
104	NET CHARGES						104

PART VI - VACCINE COST APPORTIONMENT

1	DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES	1
2	VACCINE CHARGES (OTHER THAN HEPATITIS B)	2
2.01	VACCINE CHARGES - HEPATITIS B	2.01
3	VACCINE COSTS (OTHER THAN HEPATITIS B)	3
3.01	VACCINE COSTS - HEPATITIS B	3.01

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APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK	[]	TITLE V - O/P	[XX]	HOSPITAL (14-1332)	[]	SNF
APPLICABLE	[XX]	TITLE XVIII-PT B	[]	SUB I	[]	NF
BOXES	[]	TITLE XIX - O/P	[]	SUB II	[]	S/B-SNF
			[]	SUB III	[]	S/B-NF
			[]	SUB IV	[]	ICF/MR

		PROGRAM CHARGES					PROGRAM COST		
COST CENTER DESCRIPTION	ALL	PPS SER-		PPS SER-	PPS SER-	OUTPATIENT			
	OTHER (1)	VICES	ALL OTHER	VICES	VICES	AMBULATORY			OTHER
	(SEE	(SEE	(SEE	(SEE	(SEE	SURGICAL	OUTPATIENT	OUTPATIENT	
	INSTRU.)	INSTRU.)	INSTRU.)	INSTRU.)	INSTRU.)	CENTER	RADIOLOGY	DIAGNOSTIC	
	5	5.01	5.02	5.03	5.04	6	7	8	
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	1327801								37
40 ANESTHESIOLOGY	200687								40
41 RADIOLOGY-DIAGNOSTIC	1627590								41
41.01 ULTRA SOUND	259458								41.01
43 RADIOISOTOPE	649019								43
44 LABORATORY	1325208								44
49 RESPIRATORY THERAPY	39265								49
49.50 SLEEP LAB	47386								49.50
50 PHYSICAL THERAPY	713101								50
51 OCCUPATIONAL THERAPY	47661								51
52 SPEECH PATHOLOGY									52
53 ELECTROCARDIOLOGY	121297								53
55 MEDICAL SUPPLIES CHARGED TO PA	216513								55
56 DRUGS CHARGED TO PATIENTS	334976								56
OUTPATIENT SERVICE COST CENTERS									
60 CLINIC									60
61 EMERGENCY	867677								61
62 OBSERVATION BEDS (NON-DISTINCT	29292								62
OTHER REIMBURSABLE COST CENTERS									
65.01 AMBULANCE SERVICES (2ND PERIOD									65.01
65.02 AMBULANCE SERVICES (3RD PERIOD									65.02
65.03 AMBULANCE SERVICES (4TH PERIOD									65.03
101 SUBTOTAL	7806931								101
102 CRNA CHARGES									102
103 PBP CLINIC LAB									103
104 NET CHARGES	7806931								104

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APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK	[]	TITLE V - O/P	[XX]	HOSPITAL (14-1332)	[]	SNF
APPLICABLE	[XX]	TITLE XVIII-PT B	[]	SUB I	[]	NF
BOXES	[]	TITLE XIX - O/P	[]	SUB II	[]	S/B-SNF
			[]	SUB III	[]	S/B-NF
			[]	SUB IV	[]	ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST					HOSPITAL	HOSPITAL
	PPS	PPS	PPS	PPS	PPS	I/P PART B	I/P PART B
	SERVICES	ALL OTHER	SERVICES	SERVICES	SERVICES	CHARGES	COST
	(COLUMNS	(COLUMNS	(COLUMNS	(COLUMNS	(COLUMNS	(SEE	(COLUMNS
	(COLS 1x5)	1.01x5.01)	1.01x5.02)	1.01x5.03	1.01x5.04	INSTRU.)	1.02x10)
	9	9.01	9.02	9.03	9.04	10	11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	685286						37
40 ANESTHESIOLOGY	23034						40
41 RADIOLOGY-DIAGNOSTIC	462904						41
41.01 ULTRA SOUND	65377						41.01
43 RADIOISOTOPE	263140						43
44 LABORATORY	544798						44
49 RESPIRATORY THERAPY	18490						49
49.50 SLEEP LAB	34256						49.50
50 PHYSICAL THERAPY	380648						50
51 OCCUPATIONAL THERAPY	30156						51
52 SPEECH PATHOLOGY							52
53 ELECTROCARDIOLOGY	16623						53
55 MEDICAL SUPPLIES CHARGED TO PAT	36275						55
56 DRUGS CHARGED TO PATIENTS	197863						56
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
61 EMERGENCY	586305						61
62 OBSERVATION BEDS (NON-DISTINCT	17966						62
OTHER REIMBURSABLE COST CENTERS							
65.01 AMBULANCE SERVICES (2ND PERIOD)							65.01
65.02 AMBULANCE SERVICES (3RD PERIOD)							65.02
65.03 AMBULANCE SERVICES (4TH PERIOD)							65.03
101 SUBTOTAL	3363121						101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES	3363121						104

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COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D 1
 PART I

[] TITLE V-INPT

[XX] TITLE XVIII-PART A

[] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-1332)	SUB I 1	SUB II 1	SUB III 1	SUB IV 1	SNF (PPS) (14-5305) 1	
INPATIENT DAYS							
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	3417					1052	1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	1785					1052	2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	1785					1052	4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	816						5
6 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	816						6
7 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							7
8 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	1327					71	9
10 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	816						10
11 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	816						11
12 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							12
13 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)							14
15 TOTAL NURSERY DAYS							15
16 TITLE V OR XIX NURSERY DAYS							16

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WORKSHEET D-1
 PART I (CONT)

[] TITLE V-INPT

[XX] TITLE XVIII-PART A

[] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (14-1332)	SUB I	SUB II	SUB III	SUB IV	SNF (PPS) (14-5305)	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	100.00						19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	100.00						20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	2224698					592325	21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST	1062546						26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	1162152					592325	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	1221036					206636	28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	1221036						30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.951775					2.866514	31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	684.05						33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	1162152					592325	37

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COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II

[] TITLE V-INPT

[XX] TITLE XVIII-PART A

[] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

		HOSPITAL (OTHER) (14-1332)	SUB I	SUB II	SUB III	SUB IV	
	PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1	
38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	651.07					38
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	863970					39
40	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	863970					41

		TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42	NURSERY (TITLES V AND XIX ONLY)						42
	INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43	INTENSIVE CARE UNIT						43
44	CORONARY CARE UNIT						44
45	BURN INTENSIVE CARE UNIT						45
46	SURGICAL INTENSIVE CARE UNIT						46
47	OTHER SPECIAL CARE (SPECIFY)						47

		HOSPITAL (OTHER) (14-1332)	SUB I	SUB II	SUB III	SUB IV	
		1	1	1	1	1	
48	PROGRAM INPATIENT ANCILLARY SERVICE COST	546143					48
49	TOTAL PROGRAM INPATIENT COSTS	1410113					49

PASS THROUGH COST ADJUSTMENTS

50	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES						50
51	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52	TOTAL PROGRAM EXCLUDABLE COST						52
53	TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

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COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II (CONT)

[] TITLE V-INPT

[XX] TITLE XVIII-PART A

[] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (14-1332)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES						54
55 TARGET AMOUNT PER DISCHARGE						55
56 TARGET AMOUNT						56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT						57
58 BONUS PAYMENT						58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET						58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET						58.02
58.03 IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT						59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	531273					60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	531273					61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS	1062546					62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

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WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART III - SKILLED NURSING FACILITY, NURSING FACILITY AND ICF/MR ONLY

	SNF (PPS) (14-5305) 1	
66 SNF/NP/ICF/MR ROUTINE SERVICE COST	592325	66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	563.05	67
68 PROGRAM ROUTINE SERVICE COST	39977	68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	39977	70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	26637	71
72 PER DIEM CAPITAL RELATED COSTS	25.32	72
73 PROGRAM CAPITAL RELATED COSTS	1798	73
74 INPATIENT ROUTINE SERVICE COST	38179	74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	38179	76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION		77
78 INPATIENT ROUTINE SERVICE COST LIMITATION		78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS	39977	79
80 PROGRAM INPATIENT ANCILLARY SERVICES	14280	80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL PROGRAM INPATIENT OPERATING COSTS	54257	82

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COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PARTS III & IV

[] TITLE V-INPT	[XX] TITLE XVIII-PART A	[] TITLE XIX-INPT			
	HOSPITAL	SUB I	SUB II	SUB III	SUB IV
	(OTHER)				
	(14-1332)				
	1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	64	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	651.07	84
85 OBSERVATION BED COST	41668	85

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INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[] TITLE V	[XX] HOSPITAL (14-1332)	[] SNF	[] PPS
[XX] TITLE XVIII-PT A	[] SUB I	[] NF	[] TEFRA
[] TITLE XIX	[] SUB II	[] S/B-SNF	[XX] OTHER
	[] SUB III	[] S/B-NF	
	[] SUB IV	[] ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		971854		25
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.516106	9912	5116	37
40 ANESTHESIOLOGY	.114776	1744	200	40
41 RADIOLOGY-DIAGNOSTIC	.284411	201909	57425	41
41.01 ULTRA SOUND	.251974	70869	17857	41.01
43 RADIOISOTOPE	.405442	37651	15265	43
44 LABORATORY	.411104	341101	140228	44
49 RESPIRATORY THERAPY	.470909	110985	52264	49
49.50 SLEEP LAB	.722916			49.50
50 PHYSICAL THERAPY	.533793	35262	18823	50
51 OCCUPATIONAL THERAPY	.632716	11185	7077	51
52 SPEECH PATHOLOGY				52
53 ELECTROCARDIOLOGY	.137040	43113	5908	53
55 MEDICAL SUPPLIES CHARGED TO PAT	.167540	155777	26099	55
56 DRUGS CHARGED TO PATIENTS	.590678	337707	199476	56
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC				60
61 EMERGENCY	.675718	599	405	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.613342			62
101 TOTAL		1357814	546143	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		1357814		103

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INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[] TITLE V [] HOSPITAL
 [XX] TITLE XVIII-PT A [] SUB I
 [] TITLE XIX [] SUB II
 [] SUB III
 [] SUB IV

[XX] SNF (14-5305) [XX] PPS
 [] NF [] TEFRA
 [] S/B-SNF [] OTHER
 [] S/B-NF
 [] ICF/MR

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3	
25 INPATIENT ROUTINE SERVICE COST CENTERS				25
ADULTS & PEDIATRICS				
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.516106			37
40 ANESTHESIOLOGY	.114776			40
41 RADIOLOGY-DIAGNOSTIC	.284411	4087	1162	41
41.01 ULTRA SOUND	.251974	397	100	41.01
43 RADIOISOTOPE	.405442			43
44 LABORATORY	.411104	3345	1375	44
49 RESPIRATORY THERAPY	.470909	152	72	49
49.50 SLEEP LAB	.722916			49.50
50 PHYSICAL THERAPY	.533793	7940	4238	50
51 OCCUPATIONAL THERAPY	.632716	6174	3906	51
52 SPEECH PATHOLOGY				52
53 ELECTROCARDIOLOGY	.137040			53
55 MEDICAL SUPPLIES CHARGED TO PAT	.167540	754	126	55
56 DRUGS CHARGED TO PATIENTS	.590678	5589	3301	56
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC				60
61 EMERGENCY	.675718			61
62 OBSERVATION BEDS (NON-DISTINCT	.613342			62
OTHER REIMBURSABLE COST CENTERS				
101 TOTAL		28438	14280	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		28438		103

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INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[] TITLE V [] HOSPITAL
 [XX] TITLE XVIII-PT A [] SUB I
 [] TITLE XIX [] SUB II
 [] SUB III
 [] SUB IV

[] SNF [] PPS
 [] NF [] TEFRA
 [XX] S/B-SNF (14-Z332) [XX] OTHER
 [] S/B-NF
 [] ICF/MR

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3	
INPATIENT ROUTINE SERVICE COST CENTERS				25
25 ADULTS & PEDIATRICS				37
ANCILLARY SERVICE COST CENTERS				40
37 OPERATING ROOM	.516106	173	89	41
40 ANESTHESIOLOGY	.114776			41.01
41 RADIOLOGY-DIAGNOSTIC	.284411	31062	8834	43
41.01 ULTRA SOUND	.251974	11110	2799	44
43 RADIOISOTOPE	.405442	6172	2502	49
44 LABORATORY	.411104	122331	50291	49.50
49 RESPIRATORY THERAPY	.470909	100509	47331	50
49.50 SLEEP LAB	.722916			51
50 PHYSICAL THERAPY	.533793	150036	80088	52
51 OCCUPATIONAL THERAPY	.632716	106705	67514	53
52 SPEECH PATHOLOGY				55
53 ELECTROCARDIOLOGY	.137040	2964	406	56
55 MEDICAL SUPPLIES CHARGED TO PAT	.167540	110789	18562	60
56 DRUGS CHARGED TO PATIENTS	.590678	253790	149908	61
OUTPATIENT SERVICE COST CENTERS				62
60 CLINIC				61
61 EMERGENCY	.675718	265	179	62
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.613342			
101 TOTAL		895906	428503	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		895906		103

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CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-1332) 1	HOSPITAL (14-1332) 1.01	HOSPITAL (14-1332) 1.02	
1 MEDICAL AND OTHER SERVICES	3363121			1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000				1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS	3147607			1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO				1.03
1.04 LINE 1.01 TIMES LINE 1.03				1.04
1.05 LINE 1.02 DIVIDED BY LINE 1.04				1.05
1.06 TRANSITIONAL CORRIDOR PAYMENT				1.06
1.07 AMOUNT FROM WORKSHEET D, PART IV, COLUMN 9, LINE 101				1.07
2 INTERNS AND RESIDENTS				2
3 ORGAN ACQUISITIONS				3
4 COST OF TEACHING PHYSICIANS				4
5 TOTAL COST	3363121			5
COMPUTATION OF LESSER OF COST OR CHARGES				
REASONABLE CHARGES				
6 ANCILLARY SERVICE CHARGES				6
7 INTERNS AND RESIDENTS SERVICE CHARGES				7
8 ORGAN ACQUISITION CHARGES				8
9 CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS				9
10 TOTAL REASONABLE CHARGES				10
CUSTOMARY CHARGES				
11 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				11
12 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)				12
13 RATIO OF LINE 11 TO LINE 12				13
14 TOTAL CUSTOMARY CHARGES				14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST				15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				16
17 LESSER OF COST OR CHARGES	3396752			17
17.01 TOTAL PPS PAYMENTS	3147607			17.01

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CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (14-1332) 1	HOSPITAL (14-1332) 1.01	HOSPITAL (14-1332) 1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES	34395		18
18.01 COINSURANCE	1318390		18.01
19 SUBTOTAL	2043967		19
20 SUM OF AMOUNTS FROM WKST E, PARTS C,D & E			20
21 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			21
22 ESRD DIRECT MEDICAL EDUCATION COSTS			22
23 SUBTOTAL	2043967		23
24 PRIMARY PAYER PAYMENTS			24
25 SUBTOTAL	2043967		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS	191567		27
27.01 REDUCED REIMBURSABLE BAD DEBTS	191567		27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	191567		27.02
28 SUBTOTAL	2235534		28
29 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			29
30 OTHER ADJUSTMENTS			30
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)			30.99
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			31
32 SUBTOTAL	2235534		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	2032392		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	203142		35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2	55873		36

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (11/98)

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED
HOSPITAL (14-1332)

WORKSHEET E-1

DESCRIPTION	INPATIENT PART A		PART B	
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1042360		1962392
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .04 TO .05 PROVIDER .50 TO .51 PROVIDER .52 PROGRAM .53 PROGRAM .54		02/01/2008	70000
		NONE		3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99			70000
4 TOTAL INTERIM PAYMENTS		1042360		2032392
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAY- MENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52			NONE
		NONE		5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO PROVIDER .01 PROVIDER TO .02 PROGRAM	91768		203142
				6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY		1134128		2235534
NAME OF INTERMEDIARY:	INTERMEDIARY NUMBER:			
SIGNATURE OF AUTHORIZED PERSON:	DATE (MO/DAY/YR):			

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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WORKSHEET E-1

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED
SKILLED NURSING FACILITY I (14-5305)

DESCRIPTION	INPATIENT		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		20645		1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE	NONE	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM	.01			3.01
ADJUSTMENT AMOUNT BASED ON SUBSEQUENT	PROGRAM .02			3.02
REVISION OF THE INTERIM RATE FOR THE COST	TO .03	NONE	NONE	3.03
REPORTING PERIOD. ALSO SHOW DATE OF EACH	PROVIDER .04			3.04
PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.05			3.05
	.50			3.50
	PROVIDER .51			3.51
	TO .52	NONE	NONE	3.52
	PROGRAM .53			3.53
	.54			3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		20645		4
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAY- PROGRAM .01				5.01
MENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH TO .02		NONE	NONE	5.02
PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO. PROVIDER .03				5.03
	PROVIDER .50			5.50
	TO .51	NONE	NONE	5.51
	PROGRAM .52			5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT PROGRAM TO				
(BALANCE DUE) BASED ON THE COST PROVIDER .01				6.01
REPORT. PROVIDER TO .02				6.02
	PROGRAM			
7 TOTAL MEDICARE PROGRAM LIABILITY		20645		7
NAME OF INTERMEDIARY:	INTERMEDIARY NUMBER:			
SIGNATURE OF AUTHORIZED PERSON:	DATE (MO/DAY/YR):			

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED
SWING BED SKILLED NURSING FACILITY (14-Z332)

WORKSHEET E-1

DESCRIPTION	INPATIENT PART A		PART B	
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1325320		1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM	PROGRAM .01			3.01
ADJUSTMENT AMOUNT BASED ON SUBSEQUENT	TO .02			3.02
REVISION OF THE INTERIM RATE FOR THE COST	PROVIDER .03	NONE		3.03
REPORTING PERIOD. ALSO SHOW DATE OF EACH	TO .04			3.04
PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROVIDER .05			3.05
	PROGRAM .50			3.50
	PROVIDER .51			3.51
	TO .52	NONE		3.52
	PROGRAM .53			3.53
	PROGRAM .54			3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		1325320		4
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAY- MENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01			5.01
	TO .02	NONE		5.02
	PROVIDER .03			5.03
	PROVIDER .50			5.50
	TO .51	NONE		5.51
	PROGRAM .52			5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO PROVIDER .01 PROVIDER TO .02 PROGRAM	135079		6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY		1460399		7
NAME OF INTERMEDIARY:	INTERMEDIARY NUMBER:			
SIGNATURE OF AUTHORIZED PERSON:	DATE (MO/DAY/YR):			

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 PERIOD FROM 07/01/2007 TO 06/30/2008

OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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CALCULATION OF REIMBURSEMENT SETTLEMENT
 SWING BEDS

SUPPLEMENTAL
 WORKSHEET E-2

COMPUTATION OF NET COST OF COVERED SERVICES

	TITLE V S/B NF	--- TITLE XVIII ---		--- TITLE XIX ---	
		S/B SNF PART A	S/B SNF PART B (14-Z332)	S/B SNF (14-Z332)	S/B NF
	1	1	2	1	1
1 INPATIENT ROUTINE SERVICES - SWING BED - SNF		1073171			1
2 INPATIENT ROUTINE SERVICES - SWING BED - NF					2
3 ANCILLARY SERVICES		432788			3
4 PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM					4
5 PROGRAM DAYS		1632			5
6 INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM					6
7 UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY					7
8 SUBTOTAL		1505959			8
9 PRIMARY PAYER PAYMENTS					9
10 SUBTOTAL		1505959			10
11 DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)					11
12 SUBTOTAL		1505959			12
13 COINSURANCE BILLED TO PROGRAM PATIENTS (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES)		45560			13
14 80% OF PART B COSTS					14
15 SUBTOTAL		1460399			15
16 OTHER ADJUSTMENTS					16
17 REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PHYSICIAN PROFESSIONAL SERVICES)					17
17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES					17.01
18 TOTAL		1460399			18
19 SEQUESTRATION ADJUSTMENT					19
20 INTERIM PAYMENTS		1325320			20
20.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)					20.01
21 BALANCE DUE PROVIDER/PROGRAM		135079			21
22 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2		24774			22

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CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
 PART II

PART II - MEDICARE, PART A SERVICES - COST REIMBURSEMENT

	HOSPITAL (14-1332)	SUB I	SUB II	SUB III	SUB IV	SNF I
1 INPATIENT SERVICES	1410113					1
1.01 NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)						1.01
2 ORGAN ACQUISITION						2
3 COST OF TEACHING PHYSICIANS						3
4 SUBTOTAL	1410113					4
5 PRIMARY PAYER PAYMENTS	2819					5
6 TOTAL COST	1421367					6
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES						
7 ROUTINE SERVICE CHARGES						7
8 ANCILLARY SERVICE CHARGES						8
9 ORGAN ACQUISITION CHARGES, NET OF REVENUE						9
10 TEACHING PHYSICIANS						10
11 TOTAL REASONABLE CHARGES						11
12 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENT LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS						12
13 AMOUNT THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)						13
14 RATIO OF LINE 12 TO LINE 13						14
15 TOTAL CUSTOMARY CHARGES						15
16 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST						16
17 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES						17

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
 PART II

PART II - MEDICARE, PART A SERVICES - COST REIMBURSEMENT

	HOSPITAL (14-1332)	SUB I	SUB II	SUB III	SUB IV	SNF I	
COMPUTATION OF REIMBURSEMENT SETTLEMENT							18
18 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS							19
19 COST OF COVERED SERVICES	1421367						20
20 DEDUCTIBLES	318884						21
21 EXCESS REASONABLE COST							22
22 SUBTOTAL	1102483						23
23 COINSURANCE	2022						24
24 SUBTOTAL	1100461						25
25 REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)	33667						25.01
25.01 REDUCED REIMBURSABLE BAD DEBTS	33667						25.02
25.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	33667						26
26 SUBTOTAL	1134128						27
27 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION							28
28 OTHER ADJUSTMENTS							29
29 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS							30
30 SUBTOTAL	1134128						31
31 SEQUESTRATION ADJUSTMENT							32
32 INTERIM PAYMENTS	1042360						32.01
32.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)							33
33 BALANCE DUE PROVIDER/PROGRAM	91768						34
34 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2	23426						

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CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
PART III

PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

[] TITLE V

[XX] TITLE XVIII

[] TITLE XIX

SNF I
(14-5305)
(PPS)
2

1	COMPUTATION OF NET COST OF COVERED SERVICES		1
2	INPATIENT HOSPITAL/SNF/NF SERVICES		2
3	MEDICAL AND OTHER SERVICES		3
4	INTERNS AND RESIDENTS		4
5	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS ONLY		5
6	COST OF TEACHING PHYSICIANS		6
7	SUBTOTAL		7
8	INPATIENT PRIMARY PAYER PAYMENTS		8
9	OUTPATIENT PRIMARY PAYER PAYMENTS		9
	SUBTOTAL		
	COMPUTATION OF LESSER OF COST OR CHARGES		
10	ROUTINE SERVICE CHARGES		10
11	ANCILLARY SERVICE CHARGES		11
12	INTERNS AND RESIDENTS SERVICE CHARGES		12
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE		13
14	TEACHING PHYSICIANS		14
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION		15
16	TOTAL REASONABLE CHARGES		16
	CUSTOMARY CHARGES		
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE		17
18	FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		18
	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM		
	PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON		
	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN		
	ACCORDANCE WITH 42 CFR 413.13(E)		
19	RATIO OF LINE 17 TO LINE 18		19
20	TOTAL CUSTOMARY CHARGES		20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST		21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		22
23	COST OF COVERED SERVICES		23
	PROSPECTIVE PAYMENT AMOUNT		
24	OTHER THAN OUTLIER PAYMENTS	22753	24
25	OUTLIER PAYMENTS		25
26	PROGRAM CAPITAL PAYMENTS		26
27	CAPITAL EXCEPTION PAYMENTS		27
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS		28
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS		29
30	SUBTOTAL	22753	30
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED		31
	SERVICES ONLY)		
32	AMOUNT FROM LINE 30	22753	32
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)		33

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CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3
PART III

PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

[] TITLE V [XX] TITLE XVIII [] TITLE XIX

SNF I
(14-5305)
(PPS)
2

34	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
35	EXCESS OF REASONABLE COST		34
36	SUBTOTAL	22753	35
37	COINSURANCE	2108	36
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E, LINE 19		37
38	REIMBURSABLE BAD DEBTS		38
38.01	REDUCED REIMBURSABLE BAD DEBTS		38.01
38.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		38.02
38.03	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING ON OR AFTER 10/01/05 (SEE INSTR.)		38.03
39	UTILIZATION REVIEW		39
40	SUBTOTAL	20645	40
41	INPATIENT ROUTINE SERVICE COST		41
42	MEDICARE INPATIENT ROUTINE CHARGES		42
43	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		43
44	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)		44
45	RATIO OF LINE 43 TO LINE 44		45
46	TOTAL CUSTOMARY CHARGES		46
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST		47
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		48
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION		49
50	OTHER ADJUSTMENTS		50
51	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		51
52	SUBTOTAL	20645	52
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT (PPS ONLY)		53
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS		54
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER	20645	55
56	SEQUESTRATION ADJUSTMENT		56
57	INTERIM PAYMENTS	20645	57
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)		57.01
58	BALANCE DUE PROVIDER/PROGRAM		58
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2		59

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CALCULATION OF REIMBURSEMENT SETTLEMENT
 PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

WORKSHEET E-3
 PART III

[] TITLE V		[] TITLE XVIII		[XX] TITLE XIX		NF I (PPS)	
	HOSPITAL (14-1332) (OTHER)	SUB I	SUB II	SUB III	SUB IV		
1	COMPUTATION OF NET COST OF COVERED SERVICES	1	1	1	1	1	1
2	INPATIENT HOSPITAL/SNF/NF SERVICES	67060					2
3	MEDICAL AND OTHER SERVICES						3
4	INTERNS AND RESIDENTS						4
5	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O						5
6	COST OF TEACHING PHYSICIANS						6
7	SUBTOTAL	67060					7
8	INPATIENT PRIMARY PAYER PAYMENTS						8
9	OUTPATIENT PRIMARY PAYER PAYMENTS						9
	SUBTOTAL	67060					
10	COMPUTATION OF LESSER OF COST OR CHARGES						10
11	ROUTINE SERVICE CHARGES						11
12	ANCILLARY SERVICE CHARGES						12
13	INTERNS AND RESIDENTS SERVICE CHARGES						13
14	ORGAN ACQUISITION CHARGES, NET OF REVENUE						14
15	TEACHING PHYSICIANS						15
16	INCENTIVE FROM TARGET AMOUNT COMPUTATION						16
	TOTAL REASONABLE CHARGES						
17	CUSTOMARY CHARGES						17
18	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE						18
	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM						
	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN						
	ACCORDANCE WITH 42 CFR 413.13(E)						
19	RATIO OF LINE 17 TO LINE 18						19
20	TOTAL CUSTOMARY CHARGES						20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST						21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES						22
23	COST OF COVERED SERVICES	67060					23
24	PROSPECTIVE PAYMENT AMOUNT						24
25	OTHER THAN OUTLIER PAYMENTS						25
26	OUTLIER PAYMENTS						26
27	PROGRAM CAPITAL PAYMENTS						27
28	CAPITAL EXCEPTION PAYMENTS						28
29	ROUTINE SERVICE OTHER PASS THROUGH COSTS						29
30	ANCILLARY SERVICE OTHER PASS THROUGH COSTS						30
31	SUBTOTAL	67060					31
32	CUSTOMARY CHARGES (TITLE XIX PPS COVERED						32
33	LESSER OF LINES 30 OR 31	67060					33
	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)						

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CALCULATION OF REIMBURSEMENT SETTLEMENT
 PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

WORKSHEET E-3
 PART III

[] TITLE V		[] TITLE XVIII		[XX] TITLE XIX		
	HOSPITAL (14-1332) (OTHER)	SUB I	SUB II	SUB III	SUB IV	NF I
	1	1	1	1	1	1
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT					34
35	EXCESS OF REASONABLE COST					35
36	SUBTOTAL					36
37	COINSURANCE					37
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,					38
38.01	REIMBURSABLE BAD DEBTS					38.01
38.02	REDUCED REIMBURSABLE BAD DEBTS					38.02
39	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE					39
40	BENEFICIARIES (SEE INSTRUCTIONS)					40
41	UTILIZATION REVIEW					41
42	SUBTOTAL					42
43	INPATIENT ROUTINE SERVICE COST					43
44	MEDICARE INPATIENT ROUTINE CHARGES					44
45	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE					45
46	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM					46
47	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN					47
48	ACCORDANCE WITH 42 CFR 413.13(E)					48
49	RATIO OF LINE 43 TO LINE 44					49
50	TOTAL CUSTOMARY CHARGES					50
51	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST					51
52	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES					52
53	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM					53
54	UTILIZATION					54
55	OTHER ADJUSTMENTS					55
56	AMOUNTS APPLICABLE TO PRIOR COST REPORTING					56
57	DEPRECIABLE ASSETS					57
58	SUBTOTAL					58
59	INDIRECT MEDICAL EDUCATION ADJUSTMENT					59
	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS					
	TOTAL AMOUNT PAYABLE TO THE PROVIDER					
	SEQUESTRATION ADJUSTMENT					
	INTERIM PAYMENTS					
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)					57.01
58	BALANCE DUE PROVIDER/PROGRAM					58
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT					59
	SECTION 115.2					

BALANCE SHEET

WORKSHEET G

ASSETS		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT ASSETS					
1	CASH ON HAND AND IN BANKS	778606			1
2	TEMPORARY INVESTMENTS	130303			2
3	NOTES RECEIVABLE				3
4	ACCOUNTS RECEIVABLE	2997488			4
5	OTHER RECEIVABLES	292947			5
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-590000			6
7	INVENTORY	370748			7
8	PREPAID EXPENSES	220056			8
9	OTHER CURRENT ASSETS				9
10	DUE FROM OTHER FUNDS				10
11	TOTAL CURRENT ASSETS	4200148			11
FIXED ASSETS					
12	LAND				12
12.01	ACCUMULATED DEPRECIATION				12.01
13	LAND IMPROVEMENTS	237676			13
13.01	ACCUMULATED DEPRECIATION				13.01
14	BUILDINGS	10199884			14
14.01	ACCUMULATED DEPRECIATION	-5658748			14.01
15	LEASEHOLD IMPROVEMENTS				15
15.01	ACCUMULATED AMORTIZATION				15.01
16	FIXED EQUIPMENT	166764			16
16.01	ACCUMULATED DEPRECIATION	-8329			16.01
17	AUTOMOBILES AND TRUCKS				17
17.01	ACCUMULATED DEPRECIATION				17.01
18	MAJOR MOVABLE EQUIPMENT	6805054			18
18.01	ACCUMULATED DEPRECIATION	-5334673			18.01
19	MINOR EQUIPMENT DEPRECIABLE				19
19.01	ACCUMULATED DEPRECIATION				19.01
20	MINOR EQUIPMENT-NONDEPRECIABLE				20
21	TOTAL FIXED ASSETS	6407628			21
OTHER ASSETS					
22	INVESTMENTS				22
23	DEPOSITS ON LEASES				23
24	DUE FROM OWNERS/OFFICERS				24
25	OTHER ASSETS	8193247			25
26	TOTAL OTHER ASSETS	8193247			26
27	TOTAL ASSETS	18801023			27
LIABILITIES AND FUND BALANCES		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					
28	ACCOUNTS PAYABLE	938701			28
29	SALARIES, WAGES & FEES PAYABLE	598125			29
30	PAYROLL TAXES PAYABLE				30
31	NOTES & LOANS PAYABLE (SHORT TERM)	79748			31
32	DEFERRED INCOME				32
33	ACCELERATED PAYMENTS				33
34	DUE TO OTHER FUNDS				34
35	OTHER CURRENT LIABILITIES	41853			35
36	TOTAL CURRENT LIABILITIES	1658427			36
LONG-TERM LIABILITIES					
37	MORTGAGE PAYABLE				37
38	NOTES PAYABLE	2815663			38
39	UNSECURED LOANS				39
40	LOANS FROM OWNERS .01 PRIOR TO 7/1/66 .02 ON OR AFTER 7/1/66				40
41	OTHER LONG TERM LIABILITIES				41
42	TOTAL LONG TERM LIABILITIES	2815663			42
43	TOTAL LIABILITIES	4474090			43
CAPITAL ACCOUNTS					
44	GENERAL FUND BALANCE	14326933			44
45	SPECIFIC PURPOSE FUND BALANCE				45
46	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				46
47	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				47
48	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				48
49	PLANT FUND BALANCE - INVESTED IN PLANT				49
50	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				50
51	TOTAL FUND BALANCES	14326933			51
52	TOTAL LIABILITIES AND FUND BALANCES	18801023			52

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	13768001			1
2 NET INCOME (LOSS)	413565			2
3 TOTAL	14181566			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5 UNREALIZED CHANGE IN INVESTMENTS	-178817			5
6 CONTRIBUTIONS OF EQUIPMENT	45000			6
7 TRANSFERS FROM FOUNDATION	12000			7
8 RETURN ON INVESTMENTS	331197			8
9 CHANGE IN INTEREST OF FOUNDATION	40015			9
10 TOTAL ADDITIONS	249395			10
11 SUBTOTAL	14430961			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)	-115028			12
13 RELEASED CONTRIBUTIONS	11000			13
14 AUDIT ADJUSTMENTS	208056			14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS	104028			18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	14326933			19

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2
 PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
GENERAL INPATIENT ROUTINE CARE SERVICES				
1 HOSPITAL	2202500		2202500	1
2 SUBPROVIDER I				2
4 SWING BED - SNF				4
5 SWING BED - NF				5
6 SKILLED NURSING FACILITY	645989		645989	6
7 NURSING FACILITY				7
8 OTHER LONG TERM CARE				8
9 TOTAL GENERAL INPATIENT CARE SERVICES	2848489		2848489	9
INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
10 INTENSIVE CARE UNIT				10
11 CORONARY CARE UNIT				11
12 BURN INTENSIVE CARE UNIT				12
13 SURGICAL INTENSIVE CARE UNIT				13
14 OTHER SPECIAL CARE (SPECIFY)				14
15 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE				15
16 TOTAL INPATIENT ROUTINE CARE SERVICES	2848489		2848489	16
17 ANCILLARY SERVICES	3704311		3704311	17
18 OUTPATIENT SERVICES		19691376	19691376	18
19 HOME HEALTH AGENCY				19
20 AMBULANCE				20
21 CORF				21
22 ASC				22
23 HOSPICE				23
24				24
25 TOTAL PATIENT REVENUES	6552800	19691376	26244176	25

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		16713665	26
27 ADD (SPECIFY)			27
28			28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS			33
34 DEDUCT (SPECIFY)			34
35			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		16713665	40

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES	26244176	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	9311303	2
3	NET PATIENT REVENUES	16932873	3
4	LESS - TOTAL OPERATING EXPENSES	16713665	4
5	NET INCOME FROM SERVICE TO PATIENTS	219208	5
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS		7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9	REVENUE FROM TELEVISION AND RADIO SERVICE		9
10	PURCHASE DISCOUNTS	5435	10
11	REBATES AND REFUNDS OF EXPENSES	9846	11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	40396	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	5173	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES		21
22	RENTAL OF HOSPITAL SPACE	84731	22
23	GOVERNMENTAL APPROPRIATIONS		23
24	MISC. INCOME/ADJUSTMENTS	48776	24
25	TOTAL OTHER INCOME	194357	25
26	TOTAL	413565	26
27	0		27
27.01	0		27.01
28			28
29			29
30	TOTAL OTHER EXPENSES		30
31	NET INCOME (OR LOSS) FOR THE PERIOD	413565	31

PROVIDER NO. 14-1332 HILLSBORO AREA HOSPITAL
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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO. : 14-7648

WORKSHEET H

	SALARIES 1	EMPLOYEE BENEFITS 2	TRANS- PORTATION 3	CONTRACTED/ PURCH SVCS 4	OTHER COSTS 5	TOTAL HHA COST 6	
GENERAL SERVICE COST CENTER							1
1 CAPITAL RELATED-BLDG & FIXTURES							2
2 CAPITAL RELATED-MOVABLE EQUIPMENT							3
3 PLANT OPERATION & MAINTENANCE							4
4 TRANSPORTATION							5
5 ADMINISTRATIVE AND GENERAL	92482		150	696	36372	129700	6
HHA REIMBURSABLE SERVICES							7
6 SKILLED NURSING CARE	295196		20262		15107	330565	8
7 PHYSICAL THERAPY	81039		9152			90191	9
8 OCCUPATIONAL THERAPY	4803		3776			8579	10
9 SPEECH PATHOLOGY			44	300		344	11
10 MEDICAL SOCIAL SERVICES							12
11 HOME HEALTH AIDE	7034		1215			8249	13
12 SUPPLIES							14
13 DRUGS							15
13.20 COST OF ADMINISTERING VACCINES							16
14 DME							17
HHA NONREIMBURSABLE SERVICES							18
15 HOME DIALYSIS AIDE SERVICES							19
16 RESPIRATORY THERAPY							20
17 PRIVATE DUTY NURSING							21
18 CLINIC							22
19 HEALTH PROMOTION ACTIVITIES							23
20 DAY CARE PROGRAM							24
21 HOME DELIVERED MEALS PROGRAM							25
22 HOMEMAKER SERVICE							26
23 ALL OTHERS							27
23.50 TELEMEDICINE							28
24 TOTAL	480554		34599	996	51479	567628	29

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 14-7648

WORKSHEET H
 (CONTINUED)

	RECLASSIFI- CATIONS 7	RECLASSIFIED TRIAL BALANCE 8	ADJUSTMENTS 9	NET EXPENSES FOR ALLOCATION 10	
1 GENERAL SERVICE COST CENTER					1
2 CAPITAL RELATED-BLDG & FIXTURES					2
3 CAPITAL RELATED-MOVABLE EQUIPMENT					3
4 PLANT OPERATION & MAINTENANCE					4
5 TRANSPORTATION					5
6 ADMINISTRATIVE AND GENERAL	8860	138560	141	138701	6
7 HHA REIMBURSABLE SERVICES					7
8 SKILLED NURSING CARE		330565		330565	8
9 PHYSICAL THERAPY		90191		90191	9
10 OCCUPATIONAL THERAPY		8579		8579	10
11 SPEECH PATHOLOGY		344		344	11
12 MEDICAL SOCIAL SERVICES					12
13 HOME HEALTH AIDE		8249		8249	13
14 SUPPLIES					14
15 DRUGS					15
16 COST OF ADMINISTERING VACCINES					16
17 DME					17
18 HHA NONREIMBURSABLE SERVICES					18
19 HOME DIALYSIS AIDE SERVICES					19
20 RESPIRATORY THERAPY					20
21 PRIVATE DUTY NURSING					21
22 CLINIC					22
23 HEALTH PROMOTION ACTIVITIES					23
24 DAY CARE PROGRAM					24
25 HOME DELIVERED MEALS PROGRAM					25
26 HOMEMAKER SERVICE					26
27 ALL OTHERS					27
28.50 TELEMEDICINE					28.50
29 TOTAL	8860	576488	141	576629	29

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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COST ALLOCATION - HHA GENERAL SERVICE COST

HHA NO.: 14-7648

WORKSHEET H-4
 PART I

	NET EXPENSES FOR COST ALLOCATION 0	CAP REL BLDGS & FIXTURES 1	CAP REL MOVABLE EQUIPMENT 2	PLANT OPERATN & MAINT 3	TRANSPORT- ATION 4	SUBTOTAL 4A	ADMIN & GENERAL 5	TOTAL 6	
GENERAL SERVICE COST CENTER									
1 CAPITAL RELATED-BLDG & FIXT									1
2 CAPITAL RELATED-MOVABLE EQUIP									2
3 PLANT OPERATION & MAINTENANCE									3
4 TRANSPORTATION									4
5 ADMINISTRATIVE AND GENERAL	138701					138701	138701		5
HHA REIMBURSABLE SERVICES									
6 SKILLED NURSING CARE	330565					330565	104697	435262	6
7 PHYSICAL THERAPY	90191					90191	28565	118756	7
8 OCCUPATIONAL THERAPY	8579					8579	2717	11296	8
9 SPEECH PATHOLOGY	344					344	109	453	9
10 MEDICAL SOCIAL SERVICES									10
11 HOME HEALTH AIDE	8249					8249	2613	10862	11
12 SUPPLIES									12
13 DRUGS									13
13.20 COST OF ADMINISTERING VACCINES									13.20
14 DME									14
HHA NONREIMBURSABLE SERVICES									
15 HOME DIALYSIS AIDE SERVICES									15
16 RESPIRATORY THERAPY									16
17 PRIVATE DUTY NURSING									17
18 CLINIC									18
19 HEALTH PROMOTION ACTIVITIES									19
20 DAY CARE PROGRAM									20
21 HOME DELIVERED MEALS PROGRAM									21
22 HOMEMAKER SERVICE									22
23 ALL OTHERS									23
23.50 TELEMEDICINE									23.50
24 TOTAL	576629					576629		576629	24

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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COST ALLOCATION - HHA STATISTICAL BASIS

HHA NO.: 14-7648

WORKSHEET H-4
 PART II

	CAP REL BLDGS & FIXTURES (SQUARE FEET)	CAP REL MOVABLE EQUIPMENT (DOLLAR VALUE)	PLANT OPERATN & MAINT (SQUARE FEET)	TRANSPORT- ATION (MILEAGE)	RECONCIL- IATION	ADMIN & GENERAL (ACCUM COST)	
	1	2	3	4	5A	5	
GENERAL SERVICE COST CENTER							1
1 CAPITAL RELATED-BLDG & FIXT							2
2 CAPITAL RELATED-MOVABLE EQUIP							3
3 PLANT OPERATION & MAINTENANCE							4
4 TRANSPORTATION							5
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES					-138701	437928	6
6 SKILLED NURSING CARE						330565	7
7 PHYSICAL THERAPY						90191	8
8 OCCUPATIONAL THERAPY						8579	9
9 SPEECH PATHOLOGY						344	10
10 MEDICAL SOCIAL SERVICES							11
11 HOME HEALTH AIDE						8249	12
12 SUPPLIES							13
13 DRUGS							13.20
13.20 COST OF ADMINISTERING VACCINES							14
14 DME							15
HHA NONREIMBURSABLE SERVICES							16
15 HOME DIALYSIS AIDE SERVICES							17
16 RESPIRATORY THERAPY							18
17 PRIVATE DUTY NURSING							19
18 CLINIC							20
19 HEALTH PROMOTION ACTIVITIES							21
20 DAY CARE PROGRAM							22
21 HOME DELIVERED MEALS PROGRAM							23
22 HOMEMAKER SERVICE							23.50
23 ALL OTHERS							24
23.50 TELEMEDICINE							25
24 TOTAL					-138701	437928	26
25 COST TO BE ALLOC (PER W/S H)						138701	
26 UNIT COST MULTIPLIER						.316721	

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WORKSHEET H-5
PART I

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA NO.: 14-7648

WORKSHEET H-5
 PART I

HHA COST CENTER	SUBTOTAL	ALLOCATED HHA A & G	TOTAL HHA COSTS	
	27	28	29	
1 ADMINISTRATIVE AND GENERAL	306517			1
2 SKILLED NURSING CARE	482223	231370	713593	2
3 PHYSICAL THERAPY	131569	63127	194696	3
4 OCCUPATIONAL THERAPY	12515	6005	18520	4
5 SPEECH PATHOLOGY	502	241	743	5
6 MEDICAL SOCIAL SERVICES				6
7 HOME HEALTH AIDE	12034	5774	17808	7
8 SUPPLIES				8
9 DRUGS				9
9.20 COST OF ADMINISTERING VACC				9.20
10 DME				10
11 HOME DIALYSIS AIDE SERVICE				11
12 RESPIRATORY THERAPY				12
13 PRIVATE DUTY NURSING				13
14 CLINIC				14
15 HEALTH PROMOTION ACTIVITIE				15
16 DAY CARE PROGRAM				16
17 HOME DELIVERED MEALS PROGR				17
18 HOMEMAKER SERVICE				18
19 ALL OTHERS				19
19.50 TELEMEDICINE				19.50
20 TOTALS	945360	306517	945360	20
21 UNIT COST MULTIPLIER		.479800		21

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 14-7648

WORKSHEET H-5
 PART II

HHA COST CENTER	NEW CAP BLDGS & PIXTURES SQUARE FEET T	NEW CAP MOVABLE EQUIPMENT DOLLAR VALUE 4	EMPLOYEE BENEFITS GROSS SALARIES 5	RECON- CILIATION 6A.01	ADMINISTRA TION & ACC OUNTING ACCUM COST 6.01	RECON- CILIATION 6.02	GENERAL ACCUM COST 6.03	ADMITTING GROSS CHAR GES 6.03	
1 ADMINISTRATIVE AND GENERAL	228800	3103	489556		177248		187945	797039	1
2 SKILLED NURSING CARE					435262		461529		2
3 PHYSICAL THERAPY					118756		125923		3
4 OCCUPATIONAL THERAPY					11296		11978		4
5 SPEECH PATHOLOGY					453		480		5
6 MEDICAL SOCIAL SERVICES									6
7 HOME HEALTH AIDE					10862		11518		7
8 SUPPLIES									8
9 DRUGS									9
9.20 COST OF ADMINISTERING VACC									9.20
10 DME									10
11 HOME DIALYSIS AIDE SERVICE									11
12 RESPIRATORY THERAPY									12
13 PRIVATE DUTY NURSING									13
14 CLINIC									14
15 HEALTH PROMOTION ACTIVITIE									15
16 DAY CARE PROGRAM									16
17 HOME DELIVERED MEALS PROGR									17
18 HOMEMAKER SERVICE									18
19 ALL OTHERS									19
19.50 TELEMEDICINE									19.50
20 TOTALS	228800	3103	489556		753877		799373	797039	20
21 TOTAL COST TO BE ALLOCATED	6380	3281	167587		45496		35842	3261	21
22 UNIT COST MULTIPLIER	.027885		.342324		.060349		.044838		22
22 UNIT COST MULTIPLIER		1.057364						.004091	22

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 14-7648

WORKSHEET H-5
 PART II

HHA COST CENTER	PATIENT COUNTING	AC OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	UR/QUALITY IMPROVEME NT	NURSING AD MINISTRATI ON	
	GROSS GES	CHAR T	SQUARE FEE	POUNDS OF LAUNDRY	HOURS OF SERVICE	S MEALS SERV ED	FTE'S SERV ED	DIRECT NRS ING HRS	DIRECT NRS ING HRS
	6.04	8	9	10	11	12	14.01	14.02	
1 ADMINISTRATIVE AND GENERAL				135			10385	10385	1
2 SKILLED NURSING CARE									2
3 PHYSICAL THERAPY									3
4 OCCUPATIONAL THERAPY									4
5 SPEECH PATHOLOGY									5
6 MEDICAL SOCIAL SERVICES									6
7 HOME HEALTH AIDE									7
8 SUPPLIES									8
9 DRUGS									9
9.20 COST OF ADMINISTERING VACC									9.20
10 DME									10
11 HOME DIALYSIS AIDE SERVICE									11
12 RESPIRATORY THERAPY									12
13 PRIVATE DUTY NURSING									13
14 CLINIC									14
15 HEALTH PROMOTION ACTIVITIE									15
16 DAY CARE PROGRAM									16
17 HOME DELIVERED MEALS PROGR									17
18 HOMEMAKER SERVICE									18
19 ALL OTHERS									19
19.50 TELEMEDICINE									19.50
20 TOTALS				135			10385	10385	20
21 TOTAL COST TO BE ALLOCATED				2935			62931	35809	21
22 UNIT COST MULTIPLIER							6.059798		22
22 UNIT COST MULTIPLIER				21.740741				3.448146	22

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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 14-7648

WORKSHEET H-5
 PART II

HHA COST CENTER	PURCHASING COSTED REQ UIS.	CENTRAL SE RVICES & S UPPLY COSTED REQ UIS.	PHARMACY COSTED REQ UIS.	MEDICAL RECORDS & LIBRARY TIME SPENT	SOCIAL SERVICE TIME SPENT
	15.01	15.02	16	17	18
1 ADMINISTRATIVE AND GENERAL	19055	19055	596	8	
2 SKILLED NURSING CARE					
3 PHYSICAL THERAPY					
4 OCCUPATIONAL THERAPY					
5 SPEECH PATHOLOGY					
6 MEDICAL SOCIAL SERVICES					
7 HOME HEALTH AIDE					
8 SUPPLIES					
9 DRUGS					
9.20 COST OF ADMINISTERING VACC					
10 DME					
11 HOME DIALYSIS AIDE SERVICE					
12 RESPIRATORY THERAPY					
13 PRIVATE DUTY NURSING					
14 CLINIC					
15 HEALTH PROMOTION ACTIVITIE					
16 DAY CARE PROGRAM					
17 HOME DELIVERED MEALS PROGR					
18 HOMEMAKER SERVICE					
19 ALL OTHERS					
19.50 TELEMEDICINE					
20 TOTALS	19055	19055	596	8	
21 TOTAL COST TO BE ALLOCATED	641	1932	885	1751	
22 UNIT COST MULTIPLIER	.033639		1.484899		
22 UNIT COST MULTIPLIER		.101391		218.875000	

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 14-7648

WORKSHEET H-6
 PARTS I & II

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART I - APPORTIONMENT OF HHA COST CENTERS: COMPUTATION OF THE LESSER OF AGGREGATE PROGRAM COST OR
 THE AGGREGATE OF THE PROGRAM LIMITATION

COST PER VISIT COMPUTATION		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	AVERAGE	
PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	COSTS	ANCILLARY COSTS	COSTS	VISITS	COST PER VISIT	
		1		2	3	4	5	
1	SKILLED NURSING CARE	2	713593		713593	2893	246.66	1
2	PHYSICAL THERAPY	3	194696		194696	1406	138.48	2
3	OCCUPATIONAL THERAPY	4	18520		18520	522	35.48	3
4	SPEECH PATHOLOGY	5	743		743	9	82.56	4
5	MEDICAL SOCIAL SERV	6						5
6	HOME HEALTH AIDE SERV	7	17808		17808	146	121.97	6
7	TOTAL		945360		945360	4976		7
LIMITATION COST COMPUTATION							PROGRAM COST LIMITS	
PATIENT SERVICES			MSA NO.					
			1	2	3	4	5	
8	SKILLED NURSING CARE		9914					8
9	PHYSICAL THERAPY		9914					9
10	OCCUPATIONAL THERAPY		9914					10
11	SPEECH PATHOLOGY		9914					11
12	MEDICAL SOCIAL SERV		9914					12
13	HOME HEALTH AIDE SERV		9914					13
14	TOTAL							14
SUPPLIES AND DRUGS COST COMPUTATIONS		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	RATIO	
OTHER PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	COSTS	ANCILLARY COSTS	COSTS	CHARGES		
		1		2	3	4	5	
15	COST OF MEDICAL SUPPLIES	8						15
16	COST OF DRUGS	9						16
16.20	COST OF ADMINISTERING VACCINES 9.20							16.20
PER BENEFICIARY COST LIMITATION:						MSA NO. 1	AMOUNT 2	
17	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4					9914		17
18	PER BENEFICIARY COST LIMITATION					9914		18
19	PER BENEFICIARY COST LIMITATION							19

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OPTIMIZER SYSTEMS, INC. WIN-LASH MICRO SYSTEM
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APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 14-7648

WORKSHEET H-6
PARTS I & II
(CONTINUED)

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART I - APPORTIONMENT OF HHA COST CENTERS: COMPUTATION OF THE LESSER OF AGGREGATE PROGRAM COST OR
THE AGGREGATE OF THE PROGRAM LIMITATION

COST PER VISIT COMPUTATION		PROGRAM VISITS				COST OF SERVICES				TOTAL	
		PART B				PART B				PROGRAM	
		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		COST	
PATIENT SERVICES		PART A				PART A					
		6	7	8		9	10	11		12	
1	SKILLED NURSING CARE	2105				519219				519219	1
2	PHYSICAL THERAPY	1127				156067				156067	2
3	OCCUPATIONAL THERAPY	385				13660				13660	3
4	SPEECH PATHOLOGY	9				743				743	4
5	MEDICAL SOCIAL SERV										5
6	HOME HEALTH AIDE SERV	85				10367				10367	6
7	TOTAL	3711				700056				700056	7

LIMITATION COST COMPUTATION		PROGRAM VISITS				COST OF SERVICES				TOTAL	
		PART B				PART B				PROGRAM	
		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		COST	
PATIENT SERVICES		PART A				PART A					
		6	7	8		9	10	11		12	
8	SKILLED NURSING CARE										8
9	PHYSICAL THERAPY										9
10	OCCUPATIONAL THERAPY										10
11	SPEECH PATHOLOGY										11
12	MEDICAL SOCIAL SERV										12
13	HOME HEALTH AIDE SERV										13
14	TOTAL										14

SUPPLIES AND DRUGS COST COMPUTATIONS		PROGRAM COVERED CHARGES				COST OF SERVICES					
		PART B DEDUCT. & COINSUR.				PART B DEDUCT. & COINSUR.					
		FEE		NOT		FEE		NOT			
OTHER PATIENT SERVICES		PART A	REIMBURSED	SUBJECT TO	SUBJECT TO	PART A	REIMBURSED	SUBJECT TO	SUBJECT TO		
		6	7	7.01	8	9	10	10.01	11		
15	COST OF MEDICAL SUPPLIES									15	
16	COST OF DRUGS									16	
16.20	COST OF ADMINISTERING VA									16.20	

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CHECK APPLICABLE BOX: ☐ TITLE V ☒ TITLE XVIII ☐ TITLE XIX

		PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE						
				PROGRAM VISITS		PROGRAM COST		PROGRAM
		FROM PART I	COST	PRIOR TO	FROM 1/1/98	PRIOR TO	FROM 1/1/98	VISITS ON OR
		COL. 5	PER VISIT	1/1/98	THRU 12/31/98	1/1/98	THRU 12/31/98	AFTER 1/1/99
		1	2	2.01	3	3.01	4	5
1	PHYSICAL THERAPY	2	138.48					
2	OCCUPATIONAL THERAPY	3	35.48					
3	SPEECH PATHOLOGY	4	82.56					
4	TOTAL							

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CALCULATION OF HHA REMBURSEMENT SETTLEMENT

HHA NO.: 14-7648

WORKSHEET H-7
PARTS I & II

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES

DESCRIPTION	PART A 1	PART B		
		NOT SUBJECT TO DEDUCTIBLES & COINSURANCE 2	SUBJECT TO DEDUCTIBLES & COINSURANCE 3	
REASONABLE COST OF PROGRAM SERVICES				1
REASONABLE COST OF SERVICES				2
TOTAL CHARGES				
CUSTOMARY CHARGES				
AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				3
AMOUNT THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(B)				4
RATIO OF LINE 3 TO LINE 4 (NOT TO EXCEED 1.000000)				5
TOTAL CUSTOMARY CHARGES				6
EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST				7
EXCESS OF TOTAL REASONABLE COST OVER TOTAL CUSTOMARY CHARGES				8
PRIMARY PAYOR PAYMENTS				9

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

DESCRIPTION	PART A SERVICES 1	PART B SERVICES 2	
TOTAL REASONABLE COST			10
10.01 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITHOUT OUTLIERS	323964	176893	10.01
10.02 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	4569	3429	10.02
10.03 TOTAL PPS REIMBURSEMENT - LUPA EPISODES	648	178	10.03
10.04 TOTAL PPS REIMBURSEMENT - PEP EPISODES	906	780	10.04
10.05 TOTAL PPS REIMBURSEMENT - SCIC WITHIN A PEP EPISODES			10.05
10.06 TOTAL PPS REIMBURSEMENT - SCIC EPISODES			10.06
10.07 TOTAL PPS OUTLIER REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	193	315	10.07
10.08 TOTAL PPS OUTLIER REIMBURSEMENT - PEP EPISODES			10.08
10.09 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC WITHIN A PEP EPISODES			10.09
10.10 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC EPISODES			10.10
10.11 TOTAL OTHER PAYMENTS			10.11
10.12 DME PAYMENTS			10.12
10.13 OXYGEN PAYMENTS			10.13
10.14 PROSTHETIC AND ORTHOTIC PAYMENTS			10.14
11 PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS (EXCL COINSURANCE)			11
12 SUBTOTAL	330280	181595	12
13 EXCESS REASONABLE COST			13
14 SUBTOTAL	330280	181595	14
15 COINSURANCE BILLED TO PROGRAM PATIENTS			15
16 NET COST	330280	181595	16
17 REIMBURSABLE BAD DEBTS			17
17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES			17.01
18 TOTAL COSTS - CURRENT COST REPORTING PERIOD	330280	181595	18
19 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			19
20 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM AGENCIES' TERMINATION OR OR DECREASE IN PROGRAM UTILIZATION			20
21 OTHER ADJUSTMENTS (SPECIFY):			21
22 SUBTOTAL	330280	181595	22
23 SEQUESTRATION ADJUSTMENT			23
24 SUBTOTAL	330280	181595	24
25 TOTAL INTERIM PAYMENTS	330280	181595	25
25.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)			25.01
26 BALANCE DUE PROVIDER/PROGRAM			26
27 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2			27

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ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHA'S
FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

HHA NO.: 14-7648

WORKSHEET H-8

DESCRIPTION	PART A		PART B	
	MO/DAY/YR 1	AMOUNT 2	MO/DAY/YR 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		330280		181595
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROGRAM .04 TO .05 PROVIDER .50 TO .51 PROGRAM .52 PROGRAM .53 PROGRAM .54	NONE	NONE	1 2 3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		330280		181595
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAY- MENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52	NONE	NONE	5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01 PROVIDER TO .02 PROGRAM			6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY		330280		181595

NAME OF INTERMEDIARY:

INTERMEDIARY NUMBER:

SIGNATURE OF AUTHORIZED PERSON:

DATE (MO/DAY/YR):